

**LORAIN COUNTY, OHIO**

**SINGLE AUDIT**

**FOR THE YEAR ENDED  
DECEMBER 31, 2001**





STATE OF OHIO  
OFFICE OF THE AUDITOR

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The Board of County Commissioners,  
County Auditor and County Treasurer  
Lorain County  
226 Middle Avenue  
Elyria, Ohio 44035

We have reviewed the Independent Auditor's Report of Lorain County, prepared by Gary B. Fink & Associates, Inc., for the audit period January 1, 2001 through December 31, 2001. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. Lorain County is responsible for compliance with these laws and regulations.

A handwritten signature in black ink, appearing to read "Jim Petro".

JIM PETRO  
Auditor of State

July 3, 2002

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**LORAIN COUNTY, OHIO  
SINGLE AUDIT  
FOR THE YEAR ENDED DECEMBER 31, 2001**

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**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

The Board of County Commissioners,  
County Auditor and County Treasurer  
Lorain County  
226 Middle Avenue  
Elyria, OH 44035

We have audited the general purpose financial statements of the Lorain County, Ohio (the County), as of and for the year ended December 31, 2001, and have issued our report thereon dated June 25, 2002. As discussed in Note 2P, during the year ended December 31, 2001, the County adopted Governmental Accounting Standards Board Statements No. 33 and No. 36. We did not audit the financial statements of the Murray Ridge Production Center, Inc., the Lorain County Transit and the Lorain County Regional Airport Authority, discretely presented component units. Those financial statements were audited by other auditors whose reports have been furnished to us. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statements of the Murray Ridge Production Center, Inc., a discretely presented component unit, were not audited in accordance with *Government Auditing Standards* and accordingly this report does not extend to that component unit.

Compliance

As part of obtaining reasonable assurance about whether the County's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of general purpose financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the County's ability to record, process, summarize and report financial data consistent with the assertions of management in the general purpose financial statements. The reportable condition is described in the accompanying Schedule of Findings and Questioned Costs as item 2001-1.

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*** (continued)

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be reportable conditions and, accordingly would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we do not believe the reportable condition described above is a material weakness.

This report is intended for the information and use of the audit committee, management, Board of County Commissioners and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.



GARY B. FINK & ASSOCIATES, INC.  
Certified Public Accountants

June 25, 2002



**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO  
EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE  
IN ACCORDANCE WITH *OMB CIRCULAR A-133***

The Board of County Commissioners,  
County Auditor and County Treasurer  
Lorain County  
226 Middle Avenue  
Elyria, OH 44035

Compliance

We have audited the compliance of the Lorain County, Ohio (the County) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2001. The County's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs are the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2001. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements that is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying Schedule of Findings and Questioned Costs as item 2001-2.

**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133** (continued)

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

Schedule of Expenditures of Federal Awards

We have audited the general purpose financial statements of the County, as of and for the year ended December 31, 2001, and have issued our report thereon dated June 25, 2002. We did not audit the financial statements of the Murray Ridge Production Center, Inc., the Lorain County Transit and the Lorain County Regional Airport Authority, discretely presented component units. Those financial statements were audited by other auditors whose reports have been furnished to us. Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements, and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

This report is intended for the information and use of the audit committee, management, Board of County Commissioners and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.



GARY B. FINK & ASSOCIATES, INC.  
Certified Public Accountants

June 25, 2002

**Lorain County, Ohio**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2001**

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
<b><u>U.S. Department of Housing and Urban Development</u></b>			
<i>Passed Through Ohio Department of Development:</i>			
Community Development Block Grants/State's Program	14.228	B-F-00-043-1	\$172,433
Community Development Block Grants/State's Program	14.228	B-F-99-043-1	265,202
Community Development Block Grants/State's Program	14.228	B-F-98-043-1	94,775
Community Development Block Grants/State's Program	14.228	B-C-00-043-01	29,063
Community Development Block Grants/State's Program (Microenterprise Business Development Program)	14.228	----	50,000
Community Development Block Grants/State's Program	14.228	----	132,000
Total Community Development Block Grants/State's Program			743,473
HOME Investment Partnerships Program	14.239	B-C-00-043-02	27,899
Total U.S. Department of Housing and Urban Development			771,372
<b><u>U.S. Department of Justice</u></b>			
Local Law Enforcement Block Grants Program	16.592	2001-LB-BX-1890	4,817
Local Law Enforcement Block Grants Program	16.592	2000-LB-BX-2468	45,105
Local Law Enforcement Block Grants Program	16.592	1999-LB-VX-7178	17,210
Total Local Law Enforcement Block Grants Program			67,132
Bulletproof Vest Partnership Program	16.670	OH04700	1,410
<i>Passed Through Ohio Office of Criminal Justice Services:</i>			
Juvenile Accountability Incentive Block Grants (Merit Project)	16.523	2000-JB-013-A052	35,527
Juvenile Accountability Incentive Block Grants (Merit Project)	16.523	1999-JB-013-A052A	53,366
Juvenile Accountability Incentive Block Grants (Merit Project)	16.523	1999-JB-013-A052	19,132
Total Juvenile Accountability Incentive Block Grants			108,025
Byrne Formula Grant Program	16.579	2000-DG-A01-7085	209,699
Byrne Formula Grant Program	16.579	1999-DG-G01-9068	99,000
Total Byrne Formula Grant Program			308,699
Juvenile Justice and Delinquency Prevention - Allocation to States Juvenile Diversion Mediation Project)	16.540	1999-JJ-DP2-0470	6,718
Juvenile Justice and Delinquency Prevention - Allocation to States Juvenile Diversion Mediation Project)	16.540	1998-JJ-DP2-0470	7,993
Total Juvenile Justice and Delinquency Prevention			14,711
<i>Passed Through Ohio Attorney General's Office:</i>			
Crime Victim Assistance	16.575	2002VAGENE041	12,026
Crime Victim Assistance	16.575	2002VAGENE492	5,786
Crime Victim Assistance	16.575	2001VAGENE041	37,365
Crime Victim Assistance	16.575	2001VAGENE492	17,132
Total Crime Victim Assistance			72,309
Total U.S. Department of Justice			572,286

Notes to this Schedule are an integral part of this Schedule.

(continued)

**Lorain County, Ohio**  
**Schedule of Expenditures of Federal Awards (Continued)**  
**For the Year Ended December 31, 2001**

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
<b><u>U.S. Department of Agriculture</u></b>			
<i>Passed Through Ohio Department of Education:</i>			
Child Nutrition Cluster:			
School Breakfast Program	10.553	----	23,040
National School Lunch Program	10.555	----	<u>38,170</u>
Total U.S. Department of Agriculture - Child Nutrition Cluster			<u>61,210</u>
<b><u>U.S. Department of Labor</u></b>			
<i>Passed Through Ohio Department of Job and Family Services:</i>			
WIA Cluster:			
WIA Adult Program	17.258	----	143,981
WIA Dislocated Workers	17.260	----	<u>46,244</u>
Total U.S. Department of Labor - WIA Cluster			<u>190,225</u>
<b><u>U.S. Department of Transportation</u></b>			
<i>Passed Through Ohio Department of Public Safety:</i>			
Highway Safety Cluster:			
State and Community Highway Safety	20.600	2001-STP-G/3	<u>23,487</u>
Total U.S. Department of Transportation - Highway Safety Cluster			<u>23,487</u>
<b><u>U.S. Department of Education</u></b>			
<i>Passed Through Ohio Department of Education:</i>			
Innovative Education Program Strategies (Title VI)	84.298	----	<u>109</u>
Special Education Cluster:			
Special Education - Grants to States (Title VI-B Flow-Thru)	84.027	----	<u>110,818</u>
<i>Passed Through Ohio Rehabilitation Services Commission/Passed Through Bureau of Vocational Rehabilitation:</i>			
Rehabilitation Services - Vocational Rehabilitation Grants to States	84.126	----	<u>27,365</u>
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services:</i>			
Safe and Drug-Free Schools and Communities - State Grants	84.186	47-01942-00-DFSCA-P-02-9635	24,166
Safe and Drug-Free Schools and Communities - State Grants	84.186	47-1942-01-DFS-P-01-9635	<u>25,624</u>
Total Safe and Drug-Free Schools and Communities			<u>49,790</u>
<i>Passed Through Ohio Department of Rehabilitation and Correction:</i>			
Adult Education - State Grant Program	84.002	----	<u>5,044</u>
Total U.S. Department of Education			<u>193,126</u>

(continued)

**Lorain County, Ohio**  
**Schedule of Expenditures of Federal Awards (Continued)**  
**For the Year Ended December 31, 2001**

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
<b><u>Federal Emergency Management Agency</u></b>			
<i>Passed Through Ohio Department of Public Safety:</i>			
Emergency Management Performance Grants	83.552	J236	42,242
Total Federal Emergency Management Agency			42,242
<b><u>U.S. Department of Health and Human Services</u></b>			
<i>Passed Through Ohio Supreme Court:</i>			
State Court Improvement Program (Family Court)	93.586	----	86,114
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Independent Living	93.674	----	37,337
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services:</i>			
Block Grants for Prevention and Treatment of Substance Abuse	93.959	47-01942-00-UMDOP-P-02-9198	79,756
Block Grants for Prevention and Treatment of Substance Abuse	93.959	47-1942-00-UM-P-01-9198	59,802
Block Grants for Prevention and Treatment of Substance Abuse	93.959	47-1942-00-YMENT-P-01-0014	22,500
Block Grants for Prevention and Treatment of Substance Abuse	93.959	47-01942-00-CMMCO-P-02-0030	10,000
Block Grants for Prevention and Treatment of Substance Abuse	93.959	----	2,006,775
Total Block Grants for Prevention and Treatment of Substance Abuse			2,178,833
<i>Block Grants for Community Mental Health Services:</i>			
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services:</i>			
Block Grants for Community Mental Health Services	93.958	47-0463-00-SAMI-T-01-0042	63,012
<i>Passed Through Ohio Department of Mental Health:</i>			
Block Grants for Community Mental Health Services (Juvenile Offenders Program)	93.958	28-CS-01-02	232,999
Block Grants for Community Mental Health Services (Wilderness Grant)	93.958	05-AD-BG-02-01	40,000
Block Grants for Community Mental Health Services (Consumer Outcomes Incentive Grant Program)	93.958	28-COIG-01-01	124,404
Block Grants for Community Mental Health Services	93.958	----	338,858
Total Block Grants for Community Mental Health Services			799,273
<i>Social Services Block Grant (Title XX):</i>			
<i>Passed Through Ohio Department of Mental Health:</i>			
Social Services Block Grant (Title XX)	93.667	----	276,278

(continued)

**Lorain County, Ohio**  
**Schedule of Expenditures of Federal Awards (Continued)**  
**For the Year Ended December 31, 2001**

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
<i>Passed Through Ohio Department of Mental Retardation and Developmental Disabilities:</i>			
Social Services Block Grant (Title XX)	93.667	----	<u>257,471</u>
Total Social Services Block Grant (Title XX)			<u>533,749</u>
<i>State Children's Insurance Program:</i>			
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services:</i>			
State Children's Insurance Program	93.767	----	34,797
<i>Passed Through Ohio Department of Mental Health:</i>			
State Children's Insurance Program	93.767	----	<u>205,276</u>
Total State Children's Insurance Program			<u>240,073</u>
<i>Medicaid Cluster - Medical Assistance Program (Title XIX):</i>			
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services:</i>			
Medicaid Cluster: Medical Assistance Program (Title XIX)	93.778	----	464,762
<i>Passed Through Ohio Department of Mental Health:</i>			
Medicaid Cluster: Medical Assistance Program (Title XIX)	93.778	----	3,649,632
<i>Passed Through Ohio Department of Mental Retardation and Developmental Disabilities and Ohio Department of Job and Family Services:</i>			
Medicaid Cluster: Medical Assistance Program (Title XIX)	93.778	----	5,760,775
<i>Passed Through Ohio Department of Mental Retardation and Developmental Disabilities and Ohio Department of Job and Family Services/Passed Through Cuyahoga County Department of Mental Retardation and Developmental Disabilities:</i>			
Medicaid Cluster: Medical Assistance Program (Title XIX)	93.778	----	<u>114,734</u>
Total Medicaid Cluster - Medical Assistance Program (Title XIX)			<u>9,989,903</u>
Total U.S. Department of Health and Human Services			<u>13,865,282</u>
Total Expenditures of Federal Awards			<u><u>\$15,719,230</u></u>

## LORAIN COUNTY, OHIO

### NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

#### FOR THE YEAR ENDED DECEMBER 31, 2001

##### NOTE A - SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Expenditures of Federal Awards is a summary of the activity of the County's federal award programs. The Schedule has been prepared on the cash basis of accounting. The information in the Schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*. Therefore, some amounts presented in the Schedule may differ from amounts presented in, or used in the preparation of, the general purpose financial statements.

##### NOTE B - SUBRECIPIENTS

The County passes through certain Federal assistance received from the Ohio Department of Alcohol and Drug Addiction Services and the Ohio Department of Mental Health to not-for-profit agencies (subrecipients). The County records expenditures of Federal awards to subrecipients when paid in cash on the Schedule.

The subrecipient agencies have certain compliance responsibilities related to administering these Federal programs. Under OMB Circular A-133, the County is responsible for monitoring subrecipients to help assure that Federal awards are used for authorized purposes in compliance with laws, regulations and the provisions of contracts or grant agreements, and that performance goals are achieved.

##### NOTE C - COMMUNITY DEVELOPMENT BLOCK GRANTS REVOLVING LOAN PROGRAM

The County has established a revolving loan program to provide low-interest loans to businesses to create jobs for persons from low-to-moderate income households and to eligible persons to rehabilitate their homes. The U.S. Department of Housing and Urban Development (HUD) grants money for these loans to the County passed through the Ohio Department of Development. The initial loan of this money would be recorded as an expenditure on the Schedule in the year the initial loan was made. Loans repaid, including interest, are used to make additional loans. Such subsequent loans are subject to certain compliance requirement imposed by HUD, and they would also be included as expenditures on the Schedule. These loans are collateralized by mortgages on the property.

As of December 31, 2001, there were twelve loans outstanding totaling \$901,239. Six of these loans are in default as of December 31, 2001 amounting to \$353,280. One new loan was made during 2001 amounting to \$132,000.

##### NOTE D - MATCHING REQUIREMENTS

Certain Federal programs require that the County contribute non-Federal funds (matching funds) to support the Federally funded programs. The expenditures of non-Federal matching funds are not included on the Schedule.

**LORAIN COUNTY, OHIO**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
(CONTINUED)**

**FOR THE YEAR ENDED DECEMBER 31, 2001**

**NOTE E - DISCRETELY PRESENTED COMPONENT UNITS**

The accompanying Schedule does not include Federal assistance, if any, provided to the County's discretely presented component units.



**LORAIN COUNTY, OHIO**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
OMB CIRCULAR A-133 §505**

**FOR THE YEAR ENDED DECEMBER 31, 2001**

**1. SUMMARY OF AUDITOR'S RESULTS**

(d)(1)(i)	Type of auditor's report issued on the general purpose financial statements	Unqualified Opinion
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the general purpose financial statement level?	No
(d)(1)(ii)	Were there any other reportable conditions in internal control reported at the general purpose financial statement level?	Yes
(d)(1)(iii)	Was there any material noncompliance reported at the general purpose financial statement level?	No
(d)(1)(iv)	Were there any material weaknesses in internal control over major programs reported?	No
(d)(1)(iv)	Were there any other reportable conditions in internal control over major programs reported?	No
(d)(1)(v)	Type of auditor's report issued on compliance for major programs	Unqualified
(d)(1)(vi)	Were there any reportable audit findings under §510?	Yes

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**OMB CIRCULAR A-133 §505**  
**(CONTINUED)**

(d)(1)(vii)	Major Programs:	Community Development Block Grants/State's Program, CFDA #14.228; Block Grants for Prevention and Treatment of Substance Abuse, CFDA #93.959; Block Grants for Community Mental Health Services, CFDA #93.958; and, Social Services Block Grant (Title XX), CFDA #93.667
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: >\$471,577 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

Finding Number 2001-1

During 1999, the Lorain County Child Support Enforcement Agency (the CSEA) fully implemented the Support Enforcement Tracking System (SETS). SETS is a Federally-mandated system established to record and issue child support payments to each County in the State. Since implementation, the CSEA has experienced difficulties in reconciling SETS to its bank account and has encountered various errors in relation to disbursements made by SETS. The Ohio Department of Job and Family Services is responsible for SETS and has guaranteed funds to correct all errors in the system.

At the County level, the CSEA received payments for child support and enters the data into SETS. The CSEA has various monitoring controls in place to ensure that data is input accurately into SETS. At the time of payment, it becomes the responsibility of the State to ensure that accurate payments are made to the guardian of the child or children. However, errors have come to the attention of the CSEA that have been attributed to SETS and not to the CSEA.

We recommend that the CSEA and the State continue to coordinate their efforts to eliminate the cause of errors and to correct the limitations imposed upon the reconciliation process.

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**OMB CIRCULAR A-133 §505**  
**(CONTINUED)**

**3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

Finding Number 2001-2

CFDA Title and Number: Social Services Block Grant (Title XX), CFDA #93.667

Federal Award Number: Not Available

Federal Agency: Department of Health and Human Services

Pass-Through Agency: Ohio Department of Mental Health

31 CFR 205.7(b) states, in part, that procedures should be in place minimizing the time elapsing between the transfer of funds and payment.

Our testing revealed that three out of four payments to the service provider were paid by the Lorain County Board of Mental Health without minimizing the time elapsing between the transfer of funds and payment. The payments to the service provider for these three instances by the Lorain County Board of Mental Health ranged between five weeks to sixteen weeks from receipt of funds to the payment.

We recommend that the Lorain County Board of Mental Health establish procedures to ensure that the time elapsing between the transfer of funds and payment is minimized.

**LORAIN COUNTY, OHIO**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
OMB CIRCULAR A-133 §315(b)**

**FOR THE YEAR ENDED DECEMBER 31, 2001**

Finding Number	Finding Summary	Fully Corrected
2000-2	Payments to service providers were paid with Federal funds by the Lorain County Board of Alcohol and Drug Addiction Services regarding the Medical Assistance Program (Title XIX), CFDA #93.778	Yes

# Comprehensive Annual Financial Report

For the Year Ended December 31, 2001



## Lorain County Ohio

**Mark R. Stewart**  
Lorain County Auditor

*Prepared by:*

**J. Craig Snodgrass, CPA, CGFM**  
Asst. Chief Deputy Auditor

**Lillian C. Brand**  
Asst. Comptroller



**LORAIN COUNTY, OHIO**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
For the Year Ended December 31, 2001

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**LORAIN COUNTY, OHIO**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
For the Year Ended December 31, 2001

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**LORAIN COUNTY, OHIO**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
For the Year Ended December 31, 2001

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June 28, 2002

Lorain County Commissioners:

Honorable David J. Moore, President  
Honorable Mary Jo Vasi  
Honorable Elizabeth C. Blair

Citizens of Lorain County

I am pleased to present this Comprehensive Annual Financial Report (CAFR) for the County of Lorain, Ohio, for the year ended December 31, 2001. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the management of the County, and specifically, the County Auditor's Office. This CAFR conforms to generally accepted accounting principles, as set forth by the Governmental Accounting Standards Board (GASB) and other recognized authoritative sources, and is representative of the County's commitment to provide financial information to the citizens of Lorain County. Preparation of this CAFR represents a continuing effort to improve the financial management of the County. The information contained in this CAFR will assist County officials in making management decisions and will provide the taxpayers of Lorain County with comprehensive financial data in a format that will enable them to gain a better understanding of the County's financial affairs.

The Comprehensive Annual Financial Report (CAFR) is presented in three sections:

1. The Introductory Section includes a Table of Contents, the Letter of Transmittal, a list of elected officials, the organization chart of the county government, the organizational chart of the County Auditor's Office, and the GFOA Certificate of Achievement.
2. The Financial Section includes the Independent Accountant's Report, the General Purpose Financial Statements, which include explanatory notes and provide an overview of the County's financial position and operating results, and the Combining, Individual Fund and Account Group Statements and Schedules that provide detailed information relative to the General Purpose Financial Statements.
3. The Statistical Section includes selected financial, economic, demographic, and other socioeconomic information about the County which may be used to extrapolate trends for comparative years.

## **FORM OF GOVERNMENT AND REPORTING ENTITY**

Lorain County, established in 1822, is located in northeastern Ohio, approximately 30 miles west of Cleveland, and covers an area of 495 square miles. It encompasses 33 cities, villages, and townships, the largest being the city of Lorain. The county seat is located in Elyria, which is the second largest city in the County. According to the 2000 census, the County had a population of 284,664, making it the ninth most populous of the 88 counties in the State.

The County has only those powers, and powers incidental thereto, conferred upon it by the State Constitution and statutes. A three member Board of Commissioners (the Board) is elected at large in even-numbered years for four-year overlapping terms. The Commissioners serve as the taxing authority, the contracting body, and the chief administrators of public services for the County. The Board of Commissioners creates and adopts the annual operating budget and makes the annual appropriation measure for expenditures of all County funds. In addition to the Board of Commissioners, the offices of County Auditor and County Treasurer, grouped under the category of general government, are of particular importance to financial affairs of the County.

The Auditor serves as the fiscal officer and property tax assessor for the County. One of the most important functions of the Auditor involves the assessing of real property for tax purposes. State law mandates a complete reappraisal of real property every six years as well as triennial updates between reappraisals. Once the County Treasurer collects taxes, the Auditor is responsible for distributing the tax settlement to the various governmental units. As chief fiscal officer of the County, no County contract or obligation may be made without the Auditor's certification that the funds have been lawfully appropriated, are available for payment, or are in the process of collection. In addition, the Auditor is responsible for the County payroll and has other statutory accounting functions. By State law the Auditor is secretary of the County Board of Revision and the County Budget Commission, and administrator of the County Data Processing Board.

The Treasurer collects property taxes, is the custodian of all funds and is responsible for investing all idle County funds as specified by law. The Treasurer is the distributing agent for expenditures authorized by the Board of Commissioners upon the Auditor's warrant. The Treasurer must make daily reports showing receipts, payments and balances to the County Auditor, and the books of account must always balance with those of the County Auditor. The Treasurer is a member of the County Budget Commission which plays an important part in the financial administration of local governments throughout the County.

Other elected officials, serving four-year terms each, include Prosecutor, Sheriff, Engineer, Clerk of Courts, Recorder, and Coroner. Common Pleas Judges, Domestic Relations Judges, and the Probate Judge are also elected on a county-wide basis.

The County provides its citizens a wide range of services that include human and social services, health and community assistance services, road and bridge maintenance, and other general and administrative support services. The County also operates an enterprise fund sewer operation.

For financial reporting purposes, the County includes all funds, account groups, agencies, boards and commissions making up Lorain County (the Primary Government) and its Component Units in accordance with the Governmental Accounting Standards Board (GASB) Statement No. 14 "The Financial Reporting Entity." Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organizations; or (2) the County is legally entitled to or can otherwise access the organizations resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of or provide financial support to, the organization; or the County is obligated for the debt of the organization. The Lorain County Airport Authority, Lorain County Transit and the Murray Ridge Production Center, Inc. have been included as discretely presented component units.

The County serves as fiscal agent for the following organizations which are included as agency funds in the report:

Lorain County General Health District  
Lorain County Soil and Water Conservation District  
Local Emergency Planning Commission  
Lorain County Family and Children First Council  
Lorain County Port Authority

A complete discussion of the County's reporting entity is provided in Note 1 to the general purpose financial statements.

## **ECONOMIC CONDITION AND OUTLOOK**

Lorain County is well situated in a diverse, industrialized region on the southern shore of Lake Erie, within a one-hour drive of the major cities of Cleveland and Akron. Approximately one-third of the United States population lives within a 500-mile radius of the County. The County enjoys the benefits of urbanization while also offering a rural atmosphere and a variety of lifestyles for its inhabitants. The County is traversed by two major limited-access highways and a number of major State and U.S. Highways. Interstate Highways 80 and 90, major east-west transportation links, provide residents of the County direct access to major economic centers such as Chicago, Illinois, to the west and Cleveland, Ohio; Erie, Pennsylvania; and Buffalo and Rochester, New York to the east. State and U.S. Routes, such as U.S. 6 and 20 and State Routes 2, 57, 58, 254, and 611, provide excellent access to local and regional markets south, east and west. The excellent road network of the County has attracted over 41 common carriers that serve the area.

The County has access to other land transportation as well as sea or air. The County has access to major railroad systems and is currently served by Amtrak, ConRail, Norfolk and Southern, Chessie System and Lorain and West Virginia railroads. A major port located within the corporate limits of the County has facilities which provide ore-transshipping from ship to ship to rail, and docks and other facilities for the receipt of iron ore, gypsum ore, concrete, aggregates and oil. The port is operated by the Lorain Port Authority, a political subdivision separate from the County. Air freight and air passenger service access is provided through the Lorain County Regional Airport in New Russia Township and Cleveland Hopkins International Airport and Burke Lakefront Airport in adjacent Cuyahoga County.

Numerous adult education opportunities complement the educational programs offered to the youth of the County. The Lorain County Community College provides the opportunity for the citizens of the County to further their education with associate degrees in various fields. The college has teamed-up with other major universities for students to obtain four-year and graduate degrees.

## **MAJOR INITIATIVES**

The County made great strides in 2001 in the area of economic development. The County Economic Development department expanded its staff and was restructured to better meet the demands of a County on the move. The County Commissioners purchased and renovated an existing downtown Elyria structure to house the department and provide the staff with much-needed space.

In March of 2001, the County established the Lorain County Port Authority. This was a cooperative effort with the State in which both entities are to provide funding with the County contributing 1.5 million dollars. The mission of the Port Authority is to promote economic development by assisting private industry initiatives; by encouraging development and redevelopment; and by promoting investment in business, industrial and transportation projects. A five-member board has been created to oversee these functions.

Another program established to further stimulate development was the creation of the Lorain County Area-Wide Microenterprise Loan Program (LAMP). The program is designed to assist existing microenterprise (business employing five or fewer employees with revenues of less than \$100,000 annually) and aspiring entrepreneurs by providing them with low interest loan from \$250 to \$20,000. These loan dollars can be used for working capital, inventory, or machinery and equipment. The LAMP program also provides training and ongoing technical assistance to help business owners acquire the skills necessary to be successful.

The County has continued to invest in its infrastructure in order to keep up with the population growth in Lorain County. With great fanfare, the County broke ground on May 3, 2002 for the much anticipated 228,000 square foot Justice Center. Approximately 3.8 million dollars in preconstruction costs have been incurred through the end of 2001 with a total estimated cost being 46 million dollars. The seven-story structure is scheduled to be completed in the summer of 2004. The Justice Center is expected to house the offices of the five General Division judges, three Domestic judges, the Probate Court judge, the County Prosecutor and the County Clerk of Courts and their respective staffs. These departments are currently located in different buildings in the County and will bring them under one roof.

Other ongoing 2001 projects include the renovation and expansion of the 911 and Emergency Management facility. Approximately \$600,000 of the 1.4 million-dollar project has been expended with the completion of the project scheduled for late 2002 or early 2003. The project will add 11,724 square feet to the existing structure along with the repaving of the entire 50,000 square foot parking area. Another renovation project started in late 2000 was for the expansion and remodeling of the County Engineers offices and was completed in January 2002. This project has provided much needed office space along with areas for the road equipment and trucks used in maintaining the County roads.

The County completed and capitalized approximately 4.4 million dollars in sewer lines in 2001 as reflected in the proprietary funds. The main project was a sewer located in Amherst Township. The State Turnpike Commission has contemplated the construction of a Turnpike Interchange Exit on State Route 58 in Lorain County for which the sewer service was needed. With the completion of this project the way has been paved for growth in this area and the Commission to go forward with its plans.

## **DEPARTMENT FOCUS**

The featured department for this year's CAFR is Lorain County's Office of the Coroner. The Coroner is Dr. Paul M. Matus who is assisted by an office manager, investigator and deputy coroners.

In Ohio, coroners are required to be physicians and to be available twenty-four hours a day to conduct death investigations. Ohio Law requires that coroners investigate deaths due to violence, accident, homicide, or suicide; deaths which occurred in a suspicious or unusual manner or while in custody, and deaths which happened unexpectedly when the decedent was in apparently good health. Under a recent change in the Ohio Revised Code, any child under the age of two years, who dies with no known potentially lethal disease, must be referred to the coroner's office to be autopsied. Another reason that a body may be brought to the coroner's office is that the identity of the deceased person is unknown.

An autopsy is a systematic external and internal examination of the body of the deceased person for the purpose of determining the time, exact cause, mode and manner of death. Not all persons referred to the coroner's office are autopsied. When "foul play" has been ruled out and evidence of a natural death is present, an autopsy may not be performed. In cases likely to be followed with legal proceedings, an autopsy will most often be performed. Ohio Law provides that the coroner does not need permission to perform an autopsy.

There is legislation being considered to require autopsies on all deaths from any kind of trauma because of the far-reaching medical and legal consequences of such deaths. Emergency rooms and trauma care centers already utilize coroner's reports to improve care. Coroners' offices report to the United States Consumer Products Safety

Commission by identifying unsafe products involved in deaths. This aids in future safety and testing regulations in hopes of saving lives. In addition, O.S.H.A., suicide prevention centers, the Ohio State Patrol, the Sudden Infant Death Syndrome Association, and other governmental and private agencies interact closely with the Coroner's office in an effort to make our communities safer and to prevent injuries or deaths.

Dr. Matus is frequently a key witness in court, not only in homicide cases, but also in civil cases, such as work-related deaths, and his testimony significantly influences decisions regarding injury or disability claims, double indemnity life insurance payments, and social security benefits, etc. His principle duty is to speak for the dead and protect the rights, safety and interests of all concerned.

As a result of the complexities of modern day society and pitfalls of litigation, the coroner cannot afford to overlook any detail. He must utilize many new forensic technologies and death investigation techniques to assure valid conclusions concerning the circumstances and cause of a death. Today, citizens and the legal system do not want to know just the cause and manner of death but also who, what, where, when and why, which frequently can only be determined by the coroner.

## **FINANCIAL INFORMATION**

**Basis of Accounting** The County's accounting system is organized on a "fund" basis. Each fund or account group is a distinct self-balancing accounting entity. For financial reporting purposes, the accounting records for all governmental and fiduciary funds are converted to the modified accrual basis, whereby revenues are recognized when measurable and available within the business cycle (within sixty days after year end), and expenditures are recognized when the fund liability is incurred.

Accounting records for the proprietary funds are converted to the accrual basis, whereby revenues are recognized when goods or services are measurable and earned, and expenses are recognized in the period in which they are incurred.

**Internal Accounting Control** In developing the County's accounting system, much consideration was given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding (1) the safeguarding of assets against loss from unauthorized use or disposition and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance is based on the assumption that the cost of internal accounting controls should not exceed the benefits expected to be derived from their implementation.

The County utilizes a fully automated accounting system as well as automated systems of control for fixed assets and payroll. These systems, coupled with the manual auditing of each voucher prior to payment by the accounting department of the Auditor's Office, ensure that the financial information generated is both accurate and reliable.

**Budgetary Control** The Board of County Commissioners adopts a permanent appropriation measure in December of the previous year. All disbursements and transfers of cash between funds require appropriation authority. Budgets are controlled at the department level within the general fund and at the fund level for all other funds. Purchase orders are approved by the department heads and are encumbered prior to their release to vendors. Those purchase orders which exceed the available appropriation are rejected until additional resources are secured. A computerized certification system allows the Auditor's office to ascertain the status of a department's appropriation prior to authorizing additional purchases from a certain account.

**General Governmental Functions - Financial Highlights** During 2001, revenues in all governmental fund types (general, special revenue, debt service, capital projects) decreased by \$(1,796,354) over 2000 revenues. The following table shows the major revenue sources, their percentage of total revenues, and the amount and percentage of increase (decrease) in relation to the prior year.

	2000	2001	Percent of Total	Change	Percent of Change
<b>Revenues</b>					
Property and Other Taxes	\$30,516,832	\$32,308,534	18.77%	\$1,791,702	5.87%
Sales Tax	18,596,540	19,346,425	11.24	749,885	4.03
Charges for Services	7,581,462	8,036,148	4.67	454,686	6.00
Licenses, Permits and Fees	10,307,088	11,870,031	6.90	1,562,943	15.16
Fines and Forfeitures	2,896,740	1,790,919	1.04	(1,105,821)	(38.17)
Intergovernmental	89,904,738	87,366,770	50.77	(2,537,968)	(2.82)
Special Assessments	206,555	243,685	0.14	37,130	17.98
Interest	11,084,658	7,815,249	4.54	(3,269,409)	(29.49)
Other	2,794,205	3,314,703	1.93	520,498	18.63
<b>Total Revenues</b>	<b>\$173,888,818</b>	<b>\$172,092,464</b>	<b>100.00%</b>	<b>\$(1,796,354)</b>	

The most significant continuing source of revenue for the County is derived from taxes. Tax revenues in the general fund, special revenue funds, and debt service funds increased by \$1,791,702 primarily due to increases in assessed valuation and new construction. Assessed valuation increased from \$4,586,919,650 in 2000 to \$5,254,498,618.

Charges for licenses, permits, and fees changed due to a revaluation of property and increased activity in recording fees.

Law Enforcement Trust had higher than normal fines and forfeitures in 2000.

Intergovernmental decreased because of change in accounting policy under GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions* and GASB Statement No. 36, *Recipient Reporting for Certain Shared Nonexchange Revenues*.

Interest decreased primarily due to less favorable interest rates.

Other revenue increase is due to reclassification and restructuring of accounts.

Expenditures in all governmental fund types increased by \$11,584,275. The following table highlights the major expenditure functions:

	2000	2001	Percent of Total	Change	Percent Of Change
<b>Expenditures:</b>					
<b>Current:</b>					
<b>General Government:</b>					
Legislative and Executive	\$22,382,012	\$23,365,934	12.98%	\$983,922	4.40%
Judicial	10,783,418	12,370,435	6.87	1,587,017	14.72
Public Safety	17,959,664	17,597,024	9.78	(362,640)	(2.02)
Public Works	6,953,343	7,503,614	4.17	550,271	7.91
Health and Human Services	90,231,207	102,880,530	57.15	12,649,323	14.02
Economic Development and Assistance	502,503	944,799	.53	442,296	88.02
Capital Outlay	7,543,559	5,652,063	3.14	(1,891,496)	(25.07)
Intergovernmental	5,678,789	8,070,233	4.48	2,391,444	42.11
<b>Debt Service:</b>					
Principal Retirement	5,579,652	620,048	.34	(4,959,604)	(88.89)
Interest and Fiscal Charges	810,158	1,003,900	.56	193,742	23.91
<b>Total Expenditures</b>	<b>\$168,424,305</b>	<b>\$180,008,580</b>	<b>100.00%</b>	<b>\$11,584,275</b>	

Judicial expenditures increased because of additional staff and additional personnel costs.

Health and Human Services expenditures increased due to additional programs which increased grant monies and implementation of State mandated Billing System for Mental Health and costs associated with client care.

Economic Development and Assistance increase is due to the restructuring of the department, expanded operations and increased staffing.

Major renovation expenditures decreased due to major renovations completed in the prior year.

Intergovernmental increase is due to increased funding of the Port Authority and other governmental entities.

Principal retirement expenditures decreased due to the retirement of notes in 2000.

**General Fund Balance** - The positive financial condition of the County is illustrated by its year-end General Fund fund balance. The General Fund fund balance was \$28,292,640 at December 31, 1997, \$33,908,405 at December 31, 1998, \$39,858,805 at December 31, 1999, \$48,189,283 at December 31, 2000 and \$39,453,589 at December 31, 2001.

**Financial Highlights - Proprietary Funds** - The Lorain County Sanitary Sewer Fund is classified as an enterprise fund since the operation of this fund resembles those activities found in private industry. The determination of profit and/or loss is a management objective. The enterprise fund had net loss of \$(241,781) for the year ended December 31, 2001. The total fund equity of the enterprise fund was \$10,382,050 at year-end. This amount includes \$(290,069) in deficit-retained earnings and \$10,672,119 in contributed capital.

The internal service fund is a self-funded insurance fund, which accounts for employee health care claims against the County. The fund had operating revenues of \$7,965,136 and net loss of \$(70,673) and retained earnings of \$5,786,769 as of the year ended December 31, 2001.

**Financial Highlights - Fiduciary Funds** - Fiduciary funds account for assets held by Lorain County in a trustee capacity as an agent for individuals, private organizations, other governmental units and/or other funds. Lorain County maintains only agency funds.

At December 31, 2001, assets held in the agency funds totaled \$376,154,373. The County uses the agency funds to receive and distribute taxes and State levied revenues for all local governments within the County.

**Financial Highlights - Component Units** - Component Units include The Lorain County Regional Airport Authority, The Lorain County Transit and The Murray Ridge Production Center, Inc.

The Lorain County Regional Airport Authority (component unit) had an operating loss of \$(669,744) and a net loss of \$(133,306) for the year ended December 31, 2001, and retained earnings of \$216,398 at December 31, 2001.

The Lorain County Transit (component unit) had an operating loss of \$(3,988,870) and a net income of \$581,134 for the year ended December 31, 2001, and retained earnings of \$2,403,780 at December 31, 2001.

The Murray Ridge Production Center, Inc. (component unit) is financially sound, as is reflected by its increase in net assets of \$127,695 for the fiscal year ended June 30, 2001, and net assets of \$1,232,645 at June 30, 2001.

**Debt Limitation** - At December 31, 2001, general obligation bonds outstanding totaled \$6,540,000. During 2001, \$410,000 of general obligation bonds were retired. The County's total legal debt margin at December 31, 2001 was \$129,862,490.



The outstanding general obligation debt is primarily related to proceeds of bonds used either to construct or renovate buildings the County uses for its operations.

The County has a liability for loans from the Ohio Water Development Authority. Loan proceeds were used for ongoing sewer system improvements and are being repaid from special assessments charged to benefited property owners. At December 31, 2001, the special assessment liability for the loans was \$1,648,808.

Special assessment bonds outstanding at December 31, 2001 were \$5,737,218. Special assessment bonds are backed by the full faith and credit of the County. In the event of default by the property owners charged with the assessment, the County would be responsible for the debt service payments.

The County maintains an "A" credit rating on its long-term bonds from Moody's Investors Service, Inc. All bonds of the County are general obligation debt and are backed by its full faith and credit.

**Cash Management** - The County pools its cash to simplify cash management. All idle moneys are invested, with the earnings paid into the general fund and other qualifying funds as prescribed by Ohio law. The County invests in certificates of deposit, STAR Ohio, the State Treasurer's Investment Pool, U.S. Treasury Bills, U.S. Treasury notes, Federal Farm Credit Bank (FFCB) notes, Federal National Mortgage Association (FNMA) notes, Federal Home Loan Bank (FHLB) notes, Student Loan Market Association (SLMA) notes, National City Money Market Fund, commercial paper, bankers acceptances and overnight repurchase agreements. Interest earned on investments is credited to the general fund, except as stipulated by State Statute or County resolution. Interest earnings for the primary government totaled \$7,867,732 during 2001.

A majority of the County's deposits are collateralized with securities held by the pledging financial institutions' trust department or agent in collateral pools that name the County as a participant. The face value of the pooled collateral must equal at least 110 percent of the public funds on deposit. The collateral is held by trustees, including the Federal Reserve Bank and designated third party trustees of the financial institutions.

**Risk Management** - The County maintains self-funded programs for health care benefits for County employees and their dependents. A risk manager monitors and processes all claims. The County carries stop loss insurance coverage for the health care program in the amounts of \$250,000 per occurrence. Vehicles and property are covered through the County Risk Sharing Authority (CORSA), and professional liability claims are covered through a contract with an external insurance company, the cost of which is allocated among both governmental and enterprise funds. Workers' compensation coverage is provided through participation in the State of Ohio Workers' Compensation program.

## **INDEPENDENT AUDIT**

Gary B. Fink & Associates, Inc., conducted an independent audit of all County funds and account groups for the year ended December 31, 2001. The unqualified opinion appears in the financial section of this report.

In addition to meeting the requirements set forth in state statutes, the audit was also designed to meet the requirements of the Single Audit Act Amendments of 1996. Information related to this audit, including the schedule of federal financial assistance, findings and recommendations, and the report on internal control and compliance are published in a separate report.

## **AWARDS**

### **GFOA Certificate of Achievement**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Lorain County for its Comprehensive Annual Financial Report for the year ended December 31, 2000. The Certificate of Achievement is the highest form of recognition in the area of governmental financial reporting.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to program standards. Such a report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

### **Acknowledgments**

The preparation of a financial document of this magnitude is the result of a combined effort of a number of dedicated individuals who deserve recognition for their efforts. I wish to extend my appreciation to the entire staff of the Auditor's office. Special thanks are extended to Cheryl Litz, Carmella Phillips, Lisa Hobart, Diane Schuster, Maggie Barta and Jessica Yarish.

In addition, I would like to express my appreciation to Steven G. Luca, CPA and James J. Czarney CPA of Frank, Seringer & Chaney, Inc. for their consultation and assistance in this project. Also, I wish to express my appreciation to the staff of the various County departments whose time and dedicated efforts made this report possible.

Respectfully yours,

Mark R. Stewart  
Lorain County Auditor

**Lorain County, Ohio**  
Elected Officials  
As of December 31, 2001

---

**Board of Commissioners**

Elizabeth C. Blair

Mary Jo Vasi

David J. Moore

**County Auditor**

Mark R. Stewart

**County Treasurer**

Daniel J. Talarek

**Prosecuting Attorney**

Gregory A. White

**Clerk of Courts**

Ron Nabakowski

**Coroner**

Paul M. Matus

**Common Pleas Court Judges**

Kosma Glavas

Edward M. Zaleski

Lynett M. McGough

Thomas W. Janas

Mark Betleski

**Probate Court Judge**

Frank J. Horvath

**Domestic Relations Judges**

David A. Basinski

Paulette Lilly

Debra Boros

**Engineer**

Kenneth P. Carney

**Recorder**

Mary Ann Jamison

**Sheriff**

Phil R. Stammitti

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Lorain County,  
Ohio

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 2000

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



*Imelda Aruete*  
President

*Jeffrey L. Esser*  
Executive Director

**INDEPENDENT AUDITOR'S REPORT**

The Board of County Commissioners,  
County Auditor and County Treasurer  
Lorain County  
226 Middle Avenue  
Elyria, OH 44035

We have audited the accompanying general purpose financial statements of Lorain County, Ohio, (the County) as of and for the year ended December 31, 2001, as listed in the table of contents. These general purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit. We did not audit the financial statements of the Murray Ridge Production Center, Inc., a discretely presented component unit, which statements reflect total assets of \$1,293,295 as of June 30, 2001, and total revenues of \$1,385,715 for the year then ended. We did not audit the financial statements of the Lorain County Transit, a discretely presented component unit, which statements which reflect total assets of \$4,242,706 as of December 31, 2001, and total revenues of \$4,859,775 for the year then ended. We did not audit the financial statements of the Lorain County Regional Airport Authority, a discretely presented component unit, which statements which reflect total assets of \$5,978,187 as of December 31, 2001, and total revenues of \$1,326,004 for the year then ended. Those financial statements were audited by other auditors whose reports have been furnished to us and our opinion on the general purpose financial statements, insofar as it relates to the amounts included for the Murray Ridge Production Center, Inc., the Lorain County Transit and the Lorain County Regional Airport Authority, discretely presented component units, is based on the reports of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The financial statements of the Murray Ridge Production Center, Inc. were not audited by the other auditors in accordance with *Government Auditing Standards*. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the reports of other auditors provide a reasonable basis for our opinion.

In our opinion, based on our audit and the report of other auditors, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the County, as of December 31, 2001, and the results of its operations and the cash flows of its proprietary fund types and discretely presented component units for the year then ended in conformity with accounting principles generally accepted in the United States of America.

## INDEPENDENT AUDITOR'S REPORT (continued)

As discussed in Note 2P, during the year ended December 31, 2001, the County adopted Governmental Accounting Standards Board Statements No. 33 and No. 36. This results in a change to the County's accounting for certain nonexchange revenues.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 25, 2002 on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements of the County, taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects, in relation to the general purpose financial statements taken as a whole.

We did not audit the data included in the introductory and statistical sections of this report and therefore express no opinion therein.



GARY B. FINK & ASSOCIATES, INC.  
Certified Public Accountants

June 25, 2002

## **General Purpose Financial Statements**

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The following general purpose financial statements, along with the notes to the general purpose financial statements, present an overview of the County's financial position at December 31, 2001 and the results of operations and cash flows of its proprietary funds for the year then ended.

**Lorain County, Ohio**  
**Combined Balance Sheet**  
*All Fund Types, Account Groups*  
December 31, 2001  
*and Discretely Presented Component Units*  
As of Various Year Ends

	Governmental Fund Types			Proprietary Fund Types		
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service
<b>ASSETS AND OTHER DEBITS</b>						
<b>Assets</b>						
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 24,250,678	\$ 54,893,268	\$ 10,433,549	\$ 24,421,219	\$ 298,799	\$ 7,446,786
Cash and Cash Equivalents in Segregated Accounts	-	1,408,957	-	-	-	-
Cash and Cash Equivalents with Fiscal Agents	-	455,386	-	-	-	-
Investments of Component Units	-	-	-	-	-	-
Receivables:						
Property and Other Taxes	-	-	-	-	-	-
Sales Tax	2,198,022	1,090,788	-	-	-	-
Accounts	116,184	643,146	630	-	9,852	7,172
Special Assessments	-	-	-	-	-	-
Interfund	3,315,626	-	-	-	-	-
Accrued Interest	920,454	5,093	-	-	-	-
Due from Other Funds	22,101	23,375	-	-	-	-
Due From Agency Funds:						
Property and Other Taxes	5,891,645	32,736,073	2,305,428	-	-	-
Local Government	4,507,886	-	-	-	-	-
Special Assessments	-	19,884	6,302,135	-	78,444	-
Intergovernmental Receivable	377,613	22,305,028	-	-	16,718	7,530
Materials and Supplies						
Inventory	225,726	724,616	-	-	857	-
Notes Receivable	-	702,996	-	-	-	-
Prepaid Items	-	-	-	-	-	-
Loans Receivable	-	300,220	-	-	-	-
Advances to Other Funds	8,476,110	200,000	-	-	-	-
Deposits	-	-	-	-	-	-
Fixed Assets (Net, where applicable, of Accumulated Depreciation)	-	-	-	-	10,260,523	-
<b>Other Debits</b>						
Amount Available in Debt Service Fund	-	-	-	-	-	-
Amount to be Provided from General Government Resources	-	-	-	-	-	-
Amount to be Provided from Special Assessments	-	-	-	-	-	-
<b>Total Assets and Other Debits</b>	<b>\$ 50,302,045</b>	<b>\$ 115,508,830</b>	<b>\$ 19,041,742</b>	<b>\$ 24,421,219</b>	<b>\$ 10,665,193</b>	<b>\$ 7,461,488</b>

See accompanying notes to the general purpose financial statements.



Fiduciary Fund Type	Account Groups		Primary Government	Component Units	Reporting Entity
	General Fixed Assets	General Long-Term Obligations	Totals (Memorandum Only)		Totals (Memorandum Only)
Agency					
\$ 15,168,660	\$ -	\$ -	\$ 136,912,959	\$ -	\$ 136,912,959
7,176,882	-	-	8,585,839	2,386,437	10,972,276
-	-	-	455,386	-	455,386
-	-	-	-	663,509	663,509
311,642,928	-	-	311,642,928	-	311,642,928
-	-	-	3,288,810	-	3,288,810
-	-	-	776,984	1,046,037	1,823,021
30,539,491	-	-	30,539,491	-	30,539,491
-	-	-	3,315,626	-	3,315,626
-	-	-	925,547	-	925,547
-	-	-	45,476	-	45,476
-	-	-	40,933,146	-	40,933,146
-	-	-	4,507,886	-	4,507,886
-	-	-	6,400,463	-	6,400,463
11,626,412	-	-	34,333,301	-	34,333,301
-	-	-	951,199	11,717	962,916
-	-	-	702,996	-	702,996
-	-	-	-	23,547	23,547
-	-	-	300,220	-	300,220
-	-	-	8,676,110	-	8,676,110
-	-	-	-	3,952	3,952
-	69,055,169	-	79,315,692	7,378,989	86,694,681
-	-	10,433,928	10,433,928	-	10,433,928
-	-	7,012,804	7,012,804	-	7,012,804
-	-	5,737,218	5,737,218	-	5,737,218
<b>\$ 376,154,373</b>	<b>\$ 69,055,169</b>	<b>\$ 23,183,950</b>	<b>\$ 695,794,009</b>	<b>\$ 11,514,188</b>	<b>\$ 707,308,197</b>

(continued)

**Lorain County, Ohio**  
 Combined Balance Sheet  
*All Fund Types, Account Groups*  
 December 31, 2001  
*and Discretely Presented Component Units (continued)*  
 As of Various Year Ends

	<u>Governmental Fund Types</u>				<u>Proprietary Fund Types</u>	
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Enterprise</u>	<u>Internal Service</u>
<b>LIABILITIES, FUND EQUITY, NET ASSETS AND OTHER CREDITS</b>						
<b>Liabilities</b>						
Accounts Payable	\$ 806,833	\$ 1,430,025	\$ 251	\$ -	\$ 27,956	\$ 339,169
Contracts Payable	108,641	1,162,865	-	892,610	-	-
Accrued Wages	898,565	1,898,555	-	-	21,910	-
Compensated Absences Payable	178,906	251,660	-	-	53,422	-
Retainage Payable	-	-	-	46,556	-	-
Interfund Payable	-	931,000	-	2,228,000	112,000	-
Due to Other Funds	10,834	32,219	-	-	1,685	-
Other Payables	-	-	-	-	-	-
Due to County Funds:						
Property and Other Taxes	-	-	-	-	-	-
Local Government	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Intergovernmental Payable	258,630	340,659	-	-	3,670	-
Advances from Other Funds	-	825,564	-	7,733,786	62,500	-
Deferred Revenue	8,586,047	48,046,223	8,607,563	-	-	-
Undistributed Monies	-	-	-	-	-	-
Notes Payable	-	-	-	2,228,000	-	-
Claims Payable	-	-	-	-	-	1,335,550
OWDA Loans Payable	-	-	-	-	-	-
General Obligation Bonds Payable	-	-	-	-	-	-
Special Assessment Debt with Governmental Commitment	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>10,848,456</b>	<b>54,918,770</b>	<b>8,607,814</b>	<b>13,128,952</b>	<b>283,143</b>	<b>1,674,719</b>
<b>Fund Equity, Net Assets, and Other Credits</b>						
Investment in General Fixed Assets	-	-	-	-	-	-
Contributed Capital	-	-	-	-	10,672,119	-
Retained Earnings:						
Unreserved (Deficit)	-	-	-	-	(290,069)	5,786,769
Net Assets:						
Temporarily Restricted	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
Fund Balance:						
Reserved for Encumbrances	1,098,431	2,712,745	-	6,605,929	-	-
Reserved for Inventory	225,726	724,616	-	-	-	-
Reserved for Loans Receivable	-	300,220	-	-	-	-
Reserved for Notes Receivable	-	702,996	-	-	-	-
Reserved for Debt Service	-	-	10,433,928	-	-	-
Reserved for Advances to Other Funds	8,476,110	200,000	-	-	-	-
Unreserved, Undesignated (Deficit)	29,653,322	55,949,483	-	4,686,338	-	-
<b>Total Fund Equity, Net Assets and Other Credits</b>	<b>39,453,589</b>	<b>60,590,060</b>	<b>10,433,928</b>	<b>11,292,267</b>	<b>10,382,050</b>	<b>5,786,769</b>
<b>Total Liabilities, Fund Equity, Net Assets and Other Credits</b>	<b>\$ 50,302,045</b>	<b>\$ 115,508,830</b>	<b>\$ 19,041,742</b>	<b>\$ 24,421,219</b>	<b>\$ 10,665,193</b>	<b>\$ 7,461,488</b>

See accompanying notes to the general purpose financial statements

Fiduciary Fund Type	Account Groups		Primary Government	Component Units	Reporting Entity
	General Fixed Assets	General Long-Term Obligations	Totals (Memorandum Only)		Totals (Memorandum Only)
Agency					
\$ 23,310	\$ -	\$ -	\$ 2,627,544	\$ 690,681	\$ 3,318,225
-	-	-	2,164,116	-	2,164,116
-	-	-	2,819,030	168,001	2,987,031
-	-	6,856,839	7,340,827	-	7,340,827
-	-	-	46,556	-	46,556
44,626	-	-	3,315,626	-	3,315,626
738	-	-	45,476	-	45,476
-	-	-	-	34,363	34,363
40,933,146	-	-	40,933,146	-	40,933,146
4,507,886	-	-	4,507,886	-	4,507,886
6,400,463	-	-	6,400,463	-	6,400,463
282,891,628	-	2,401,085	285,895,672	-	285,895,672
54,260	-	-	8,676,110	-	8,676,110
-	-	-	65,239,833	33,969	65,273,802
41,298,316	-	-	41,298,316	-	41,298,316
-	-	-	2,228,000	-	2,228,000
-	-	-	1,335,550	-	1,335,550
-	-	1,648,808	1,648,808	-	1,648,808
-	-	6,540,000	6,540,000	-	6,540,000
-	-	5,737,218	5,737,218	-	5,737,218
<b>376,154,373</b>	<b>-</b>	<b>23,183,950</b>	<b>488,800,177</b>	<b>927,014</b>	<b>489,727,191</b>
-	69,055,169	-	69,055,169	-	69,055,169
-	-	-	10,672,119	6,734,351	17,406,470
-	-	-	5,496,700	2,620,178	8,116,878
-	-	-	-	41,297	41,297
-	-	-	-	1,191,348	1,191,348
-	-	-	10,417,105	-	10,417,105
-	-	-	950,342	-	950,342
-	-	-	300,220	-	300,220
-	-	-	702,996	-	702,996
-	-	-	10,433,928	-	10,433,928
-	-	-	8,676,110	-	8,676,110
-	-	-	90,289,143	-	90,289,143
-	69,055,169	-	206,993,832	10,587,174	217,581,006
<b>\$ 376,154,373</b>	<b>\$ 69,055,169</b>	<b>\$ 23,183,950</b>	<b>\$ 695,794,009</b>	<b>\$ 11,514,188</b>	<b>\$ 707,308,197</b>

**Lorain County, Ohio**  
 Combined Statement of Revenues, Expenditures  
 and Changes in Fund Balances  
*All Governmental Fund Types*  
 For the Year Ended December 31, 2001

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Totals (Memorandum Only)</u>
<b>Revenues</b>					
Property and Other Taxes	\$ 6,194,567	\$ 23,793,039	\$ 2,320,928	\$ -	\$ 32,308,534
Sales Tax	12,941,671	6,086,094	-	318,660	19,346,425
Charges for Services	1,148,147	6,888,001	-	-	8,036,148
Licenses, Permits and Fees	8,642,316	3,227,715	-	-	11,870,031
Fines and Forfeitures	1,240,671	550,248	-	-	1,790,919
Intergovernmental	12,005,394	73,830,555	474,157	1,056,664	87,366,770
Special Assessments	-	18,921	224,764	-	243,685
Interest	7,607,100	151,144	57,005	-	7,815,249
Other	1,583,656	1,728,208	2,799	40	3,314,703
<b>Total Revenues</b>	<b><u>51,363,522</u></b>	<b><u>116,273,925</u></b>	<b><u>3,079,653</u></b>	<b><u>1,375,364</u></b>	<b><u>172,092,464</u></b>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	19,558,832	3,807,102	-	-	23,365,934
Judicial	12,351,788	18,647	-	-	12,370,435
Public Safety	5,639,205	11,957,819	-	-	17,597,024
Public Works	225,991	7,277,623	-	-	7,503,614
Health	3,558	36,964,898	-	-	36,968,456
Human Services	1,435,903	64,476,171	-	-	65,912,074
Economic Development and Assistance	-	944,799	-	-	944,799
Capital Outlay	514,336	-	-	5,137,727	5,652,063
Intergovernmental	6,636,190	1,434,043	-	-	8,070,233
Debt Service:					
Principal Retirement	-	-	620,048	-	620,048
Interest and Fiscal Charges	-	-	1,003,900	-	1,003,900
<b>Total Expenditures</b>	<b><u>46,365,803</u></b>	<b><u>126,881,102</u></b>	<b><u>1,623,948</u></b>	<b><u>5,137,727</u></b>	<b><u>180,008,580</u></b>
Excess(Deficiency) of Revenues Over (Under) Expenditures	4,997,719	(10,607,177)	1,455,705	(3,762,363)	(7,916,116)
<b>Other Financing Sources (Uses)</b>					
Proceeds of Bonds	-	-	4,560,000	-	4,560,000
Operating Transfers - In	59,981	2,123,512	597,866	13,658,515	16,439,874
Operating Transfers - Out	(13,826,090)	(2,673,534)	-	(441,038)	(16,940,662)
<b>Total Other Financing Sources (Uses)</b>	<b><u>(13,766,109)</u></b>	<b><u>(550,022)</u></b>	<b><u>5,157,866</u></b>	<b><u>13,217,477</u></b>	<b><u>4,059,212</u></b>
Excess(Deficiency) of Revenues and Other Financing Sources Over(Under) Expenditures and Other Financing Uses	(8,768,390)	(11,157,199)	6,613,571	9,455,114	(3,856,904)
Fund Balances at Beginning of Year (Restated)( See Note 2)	48,189,283	71,645,682	3,820,357	1,837,153	125,492,475
Increase in Reserved for Inventory	47,472	101,577	-	-	149,049
Residual Equity Transfers - Out	(14,776)	-	-	-	(14,776)
<b>Fund Balances at End of Year</b>	<b><u>\$ 39,453,589</u></b>	<b><u>\$ 60,590,060</u></b>	<b><u>\$ 10,433,928</u></b>	<b><u>\$ 11,292,267</u></b>	<b><u>\$ 121,769,844</u></b>

See accompanying notes to the general purpose financial statements

**Lorain County, Ohio**  
 Combined Statement of Revenues, Expenditures and Changes in  
 Fund Balances - Budget and Actual (Non-GAAP Basis)  
 All Governmental Fund Types  
 For the Year Ended December 31, 2001

**General Fund**

	<b>Revised Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>Actual Plus Encumbrances</b>	<b>Variance</b>
<b>Revenues</b>					
Property and Other Taxes	\$ 6,194,567	\$ 6,194,567		\$ 6,194,567	\$ -
Sales Tax	12,696,430	12,696,430		12,696,430	-
Charges for Services	1,185,855	1,185,855		1,185,855	-
Licenses, Permits and Fees	8,784,339	8,624,509		8,624,509	(159,830)
Fines and Forfeitures	1,245,009	1,245,009		1,245,009	-
Intergovernmental	10,659,156	10,659,156		10,659,156	-
Interest	7,876,831	7,876,831		7,876,831	-
Other	1,541,211	1,541,211		1,541,211	-
<b>Total Revenues</b>	<b>50,183,398</b>	<b>50,023,568</b>		<b>50,023,568</b>	<b>(159,830)</b>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	24,836,264	19,566,679	\$ 818,483	20,385,162	4,451,102
Judicial	12,887,679	12,141,735	95,010	12,236,745	650,934
Public Safety	6,195,120	5,634,616	323,892	5,958,508	236,612
Public Works	252,712	202,810	22,882	225,692	27,020
Health	4,971	3,924	-	3,924	1,047
Human Services	1,457,802	1,399,326	2,597	1,401,923	55,879
Capital Outlay	1,768,962	853,199	322,856	1,176,055	592,907
Intergovernmental	6,542,653	6,469,392	-	6,469,392	73,261
<b>Total Expenditures</b>	<b>53,946,163</b>	<b>46,271,681</b>	<b>1,585,720</b>	<b>47,857,401</b>	<b>6,088,762</b>
Excess(Deficiency) of Revenues Over (Under) Expenditures	(3,762,765)	3,751,887	(1,585,720)	2,166,167	5,928,932
<b>Other Financing Sources (Uses)</b>					
Advances - In	1,910,141	1,910,141	-	1,910,141	-
Advances - Out	(3,771,537)	(3,771,537)	-	(3,771,537)	-
Operating Transfers - In	58,194	59,981	-	59,981	1,787
Operating Transfers - Out	(21,087,782)	(13,815,685)	-	(13,815,685)	7,272,097
<b>Total Other Financing Sources (Uses)</b>	<b>(22,890,984)</b>	<b>(15,617,100)</b>	<b>-</b>	<b>(15,617,100)</b>	<b>7,273,884</b>
Excess(Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(26,653,749)	(11,865,213)	<b>\$ (1,585,720)</b>	<b>\$ (13,450,933)</b>	<b>\$ 13,202,816</b>
Fund Balances at Beginning of Year	34,657,069	34,657,069			
<b>Fund Balances at End of Year</b>	<b>\$ 8,003,320</b>	<b>\$ 22,791,856</b>			

(continued)

See accompanying notes to the general purpose financial statements.

**Lorain County, Ohio**  
 Combined Statement of Revenues, Expenditures and Changes in  
 Fund Balances - Budget and Actual (Non-GAAP Basis)  
*All Governmental Fund Types (continued)*  
 For the Year Ended December 31, 2001

**Special Revenue Funds**

	<b>Revised Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>Actual Plus Encumbrances</b>	<b>Variance</b>
<b>Revenues</b>					
Property and Other Taxes	\$ 23,793,039	\$ 23,793,039		\$ 23,793,039	\$ -
Sales Tax	5,871,690	5,871,690		5,871,690	(0)
Charges for Services	7,473,687	7,473,687		7,473,687	-
Licenses, Permits and Fees	2,920,046	2,920,046		2,920,046	-
Fines and Forfeitures	29,173	29,173		29,173	-
Intergovernmental	82,772,403	82,772,403		82,772,403	-
Special Assessments	18,921	18,921		18,921	-
Interest	114,700	114,700		114,700	-
Other	1,639,123	1,639,123		1,639,123	-
<b>Total Revenues</b>	<b>124,632,782</b>	<b>124,632,782</b>		<b>124,632,782</b>	<b>(0)</b>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	5,171,178	3,738,253	658,940	4,397,193	773,985
Judicial	38,457	19,799	-	19,799	18,658
Public Safety	13,000,005	11,016,848	484,417	11,501,265	1,498,740
Public Works	8,097,590	7,203,733	358,728	7,562,461	535,129
Health	42,536,451	36,876,260	205,067	37,081,327	5,455,124
Human Services	75,365,077	64,857,579	2,174,453	67,032,032	8,333,045
Economic Development and Assistance	1,590,613	793,892	215,157	1,009,049	581,564
Intergovernmental	1,643,328	1,435,328	22,054	1,457,382	185,946
<b>Total Expenditures</b>	<b>147,442,699</b>	<b>125,941,692</b>	<b>4,118,816</b>	<b>130,060,508</b>	<b>17,382,191</b>
Excess(Deficiency) of Revenues Over (Under) Expenditures	(22,809,917)	(1,308,910)	(4,118,816)	(5,427,726)	17,382,191
<b>Other Financing Sources (Uses)</b>					
Advances - In	3,055,880	3,055,880	-	3,055,880	-
Advances - Out	(2,669,043)	(2,669,043)	-	(2,669,043)	-
Operating Transfers - In	571,145	598,331	-	598,331	27,186
Operating Transfers - Out	(883,982)	(883,982)	-	(883,982)	-
<b>Total Other Financing Sources (Uses)</b>	<b>74,000</b>	<b>101,186</b>	<b>-</b>	<b>101,186</b>	<b>27,186</b>
Excess(Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(22,735,917)	(1,207,724)	<b>\$ (4,118,816)</b>	<b>\$ (5,326,540)</b>	<b>\$ 17,409,377</b>
Fund Balances at Beginning of Year	56,100,992	56,100,992			
<b>Fund Balances at End of Year</b>	<b>\$ 33,365,075</b>	<b>\$ 54,893,268</b>			

(continued)

See accompanying notes to the general purpose financial statements.

**Lorain County, Ohio**  
 Combined Statement of Revenues, Expenditures and Changes in  
 Fund Balances - Budget and Actual (Non-GAAP Basis)  
*All Governmental Fund Types (continued)*  
 For the Year Ended December 31, 2001

<b>Debt Service Fund</b>					
	<b>Revised Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>Actual Plus Encumbrances</b>	<b>Variance</b>
<b>Revenues</b>					
Property and Other Taxes	\$ 2,320,928	\$ 2,320,928		\$ 2,320,928	\$ -
Intergovernmental	474,157	474,157		474,157	-
Special Assessments	224,764	224,764		224,764	-
Other	2,169	2,169		2,169	-
<b>Total Revenues</b>	<b>3,022,018</b>	<b>3,022,018</b>		<b>3,022,018</b>	<b>-</b>
<b>Expenditures</b>					
<b>Debt Service:</b>					
Notes Principal Retirement	10,006,000	10,006,000	-	10,006,000	-
Notes Interest	264,372	264,372	-	264,372	-
General Obligation Bond Princ. Retirement	410,000	410,000	-	410,000	-
General Obligation Interest	368,895	368,895	-	368,895	-
Special Assessment Princ. Retirement	114,510	113,053	-	113,053	1,457
Special Assessment Interest	125,291	124,277	-	124,277	1,014
Fiscal Charges	257,022	162,273	-	162,273	94,749
<b>Total Expenditures</b>	<b>11,546,090</b>	<b>11,448,870</b>	<b>-</b>	<b>11,448,870</b>	<b>97,220</b>
Excess(Deficiency) of Revenues Over (Under) Expenditures	(8,524,072)	(8,426,852)	-	(8,426,852)	97,220
<b>Other Financing Sources (Uses)</b>					
Proceeds of Notes	5,478,749	5,478,749	-	5,478,749	-
Proceeds of Bonds including Interest	4,570,256	4,570,256	-	4,570,256	-
Operating Transfers - In	417,038	417,038	-	417,038	-
<b>Total Other Financing Sources (Uses)</b>	<b>10,466,043</b>	<b>10,466,043</b>	<b>-</b>	<b>10,466,043</b>	<b>-</b>
Excess(Deficiency) of Revenues and Other Financing Sources Over(Under) Expenditures and Other Financing Uses	1,941,971	2,039,191	<b>\$ -</b>	<b>\$ 2,039,191</b>	<b>\$ 97,220</b>
Fund Balances at Beginning of Year	8,622,357	8,622,357			
<b>Fund Balances at End of Year</b>	<b>\$ 10,564,328</b>	<b>\$ 10,661,548</b>			

(continued)

See accompanying notes to the general purpose financial statements.

**Lorain County, Ohio**  
 Combined Statement of Revenues, Expenditures and Changes in  
 Fund Balances - Budget and Actual (Non-GAAP Basis)  
*All Governmental Fund Types (continued)*  
 For the Year Ended December 31, 2001

<b>Capital Projects Funds</b>					
	<b>Revised Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>Actual Plus Encumbrances</b>	<b>Variance</b>
<b>Revenues</b>					
Sales Tax	\$ 416,036	\$ 416,036		\$ 416,036	\$ -
Intergovernmental	\$ 1,146,664	\$ 1,146,664		1,146,664	-
Other	40	40		40	-
<b>Total Revenues</b>	<b>1,562,740</b>	<b>1,562,740</b>		<b>1,562,740</b>	<b>-</b>
<b>Expenditures</b>					
Capital Outlay	13,467,906	4,272,525	7,545,095	11,817,620	1,650,286
<b>Total Expenditures</b>	<b>13,467,906</b>	<b>4,272,525</b>	<b>7,545,095</b>	<b>11,817,620</b>	<b>1,650,286</b>
Excess(Deficiency) of Revenues Over (Under) Expenditures	(11,905,166)	(2,709,785)	(7,545,095)	(10,254,880)	1,650,286
<b>Other Financing Sources (Uses)</b>					
Proceeds of Notes	2,000,000	2,000,000	-	2,000,000	-
Advances - In	2,228,000	2,228,000	-	2,228,000	-
Advances - Out	(755,949)	(755,949)	-	(755,949)	-
Operating Transfers - In	13,368,962	13,368,962	-	13,368,962	-
Operating Transfers - Out	(441,038)	(441,038)	-	(441,038)	-
<b>Total Other Financing Sources (Uses)</b>	<b>16,399,975</b>	<b>16,399,975</b>	<b>-</b>	<b>16,399,975</b>	<b>-</b>
Excess(Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	4,494,809	13,690,190	<b>\$ (7,545,095)</b>	<b>\$ 6,145,095</b>	<b>\$ 1,650,286</b>
Fund Balances at Beginning of Year	10,503,029	10,503,029			
<b>Fund Balances at End of Year</b>	<b>\$ 14,997,838</b>	<b>\$ 24,193,219</b>			

See accompanying notes to the general purpose financial statements.



**Lorain County, Ohio**  
 Combined Statement of Revenues, Expenses  
 and Changes in Fund Equity  
*All Proprietary Fund Types*  
*and Discretely Presented Component Units*  
 For the Year Ended December 31, 2001

	Proprietary Fund Types		Primary Government	Reporting Entity	
	Enterprise	Internal Service	Totals (Memorandum Only)	Component Units	Totals (Memorandum Only)
<b>Operating Revenues</b>					
Charges for Services	\$ 999,805	\$ 7,957,997	\$ 8,957,802	\$ 1,064,802	\$ 10,022,604
Other	-	7,139	7,139	14,505	21,644
<b>Total Operating Revenues</b>	<b>999,805</b>	<b>7,965,136</b>	<b>8,964,941</b>	<b>1,079,307</b>	<b>10,044,248</b>
<b>Operating Expenses</b>					
Personal Services	297,068	-	297,068	770,439	1,067,507
Fringe Benefits	71,575	-	71,575	214,020	285,595
Materials and Supplies	16,941	-	16,941	385,512	402,453
Contractual Services	181,173	1,074,806	1,255,979	3,512,641	4,768,620
Claims	-	7,587,481	7,587,481	-	7,587,481
Other	293,311	5,138	298,449	335,395	633,844
Depreciation	250,690	-	250,690	519,944	770,634
<b>Total Operating Expenses</b>	<b>1,110,758</b>	<b>8,667,425</b>	<b>9,778,183</b>	<b>5,737,951</b>	<b>15,516,134</b>
Operating (Loss)	(110,953)	(702,289)	(813,242)	(4,658,644)	(5,471,886)
<b>Non-Operating Revenues(Expenses)</b>					
Interest	-	-	-	52,483	52,483
Grants	-	-	-	2,008,927	2,008,927
Contributed Services	-	-	-	14,401	14,401
<b>Total Non-Operating Revenues(Expenses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,075,811</b>	<b>2,075,811</b>
(Loss) Before Operating Transfers	(110,953)	(702,289)	(813,242)	(2,582,833)	(3,396,075)
Operating Transfers - In	50,000	631,616	681,616	-	681,616
Operating Transfers - Out	(180,828)	-	(180,828)	-	(180,828)
Transfer - In From Primary Government	-	-	-	3,030,661	3,030,661
<b>Net Income (Loss)</b>	<b>(241,781)</b>	<b>(70,673)</b>	<b>(312,454)</b>	<b>447,828</b>	<b>135,374</b>
Depreciation on Fixed Assets Acquired With Capital Grants	-	-	-	460,986	460,986
Retained Earnings (Deficit) at Beginning of Year -Restated (See Note 2)	(48,288)	5,857,442	5,809,154	1,711,364	7,520,518
Retained Earnings (Deficit) at End of Year	(290,069)	5,786,769	5,496,700	2,620,178	8,116,878
Contributed Capital at Beginning of Year	10,672,119	-	10,672,119	6,998,851	17,670,970
Other Contributions:					
Intergovernmental	-	-	-	196,486	196,486
Depreciation on Fixed Assets Acquired with Capital Grants	-	-	-	(460,986)	(460,986)
Contributed Capital at End of Year	10,672,119	-	10,672,119	6,734,351	17,406,470
<b>Total Fund Equity at End of Year</b>	<b>\$ 10,382,050</b>	<b>\$ 5,786,769</b>	<b>\$ 16,168,819</b>	<b>\$ 9,354,529</b>	<b>\$ 25,523,348</b>

See accompanying notes to the general purpose financial statements

Lorain County, Ohio  
 Combined Statement of Cash Flows  
 All Proprietary Fund Types  
 and Discretely Presented Component Units  
 For the Year Ended December 31, 2001

	Proprietary Fund Types		Primary Government	Component Units	Reporting Entity
	Enterprise	Internal Service	Totals (Memorandum Only)		Totals (Memorandum Only)
<b>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>					
<b>Cash Flows From Operating Activities</b>					
Cash Received From Customers	\$ 992,233	\$ 8,022,088	\$ 9,014,321	\$ 1,069,149	\$ 10,083,470
Cash Payments for Employee Services and Benefits	(356,244)	-	(356,244)	(947,026)	(1,303,270)
Cash Payments to Suppliers for Goods and Services	(463,447)	(829,938)	(1,293,385)	(3,692,403)	(4,985,788)
Cash Payments for Claims	-	(7,658,173)	(7,658,173)	-	(7,658,173)
Net Cash Provided by (Used for) Operating Activities	172,542	(466,023)	(293,481)	(3,570,280)	(3,863,761)
<b>Cash Flows From Noncapital Financing Activities</b>					
Grants	-	-	-	793,971	793,971
Short Term Advances In	112,000	-	112,000	-	112,000
Transfers From Primary Government	-	-	-	3,030,661	3,030,661
Transfers-In	50,000	631,616	681,616	-	681,616
Transfers-Out	(180,828)	-	(180,828)	-	(180,828)
Net Cash Provided by (Used for) Noncapital Financing Activities	(18,828)	631,616	612,788	3,824,632	4,437,420
<b>Cash Flows From Capital and Related Financing Activities</b>					
Capital Grants	-	-	-	1,411,443	1,411,443
Acquisition of Capital Assets	(86,711)	-	(86,711)	(408,709)	(495,420)
Net Cash Provided by (Used for) Capital and Related Financing Activities	(86,711)	-	(86,711)	1,002,734	916,023
<b>Cash Flows From Investing Activities</b>					
Interest	-	-	-	52,483	52,483
Net Cash Provided by Investing Activities	-	-	-	52,483	52,483
Net Increase in Cash and Cash Equivalents	67,003	165,593	232,596	1,309,569	1,542,165
Cash and Cash Equivalents at Beginning of Year	231,796	7,281,193	7,512,989	703,681	8,216,670
Cash and Cash Equivalents at End of Year	\$ 298,799	\$ 7,446,786	\$ 7,745,585	\$ 2,013,250	\$ 9,758,835
<b>Cash and Cash Equivalents at End of Year:</b>					
Component Units - December 31, 2001				\$ 301,844	
Lorain County Regional Airport Authority				1,711,406	
Lorain County Transit				2,013,250	
<b>Totals</b>					
Component Units - June 30, 2001				373,187	
Murray Ridge Production Center, Inc.				2,386,437	
<b>Total Component Units</b>					

(continued)

See accompanying notes to the general purpose financial statements

Lorain County, Ohio  
 Combined Statement of Cash Flows  
 All Proprietary Fund Types  
 and Discretely Presented Component Units (continued)  
 For the Year Ended December 31, 2001

	Proprietary Fund Types		Primary Government	Component Units	Reporting Entity
	Enterprise	Internal Service	Totals (Memorandum Only)		Totals (Memorandum Only)
<b>Reconciliation of Operating (Loss) to Net Cash Provided by (Used for) Operating Activities</b>					
Operating (Loss)	\$ (110,953)	\$ (702,289)	\$ (813,242)	\$ (4,658,644)	\$ (5,471,886)
<b>Adjustments to Reconcile Operating (Loss) to Net Cash Provided by (Used for) Operating Activities</b>					
Depreciation	250,690	-	250,690	519,944	770,634
Contributed Services	-	-	-	14,401	14,401
Change in Assets and Liabilities:					
(Increase) in Accounts Receivable	(1,907)	(7,139)	(9,046)	(8,116)	(17,162)
Decrease in Due From Other Funds	-	63,668	63,668	-	63,668
Decrease (Increase) in Intergovernmental Receivable	(2,671)	423	(2,248)	112,200	109,952
(Increase) in Deposits	-	-	-	(1,198)	(1,198)
Decrease in Materials and Supplies Inventory	275	-	275	13,092	13,367
(Increase) in Special Assessments Receivable	(2,994)	-	(2,994)	-	(2,994)
(Increase) in Prepaid Items	-	-	-	(3,693)	(3,693)
Increase in Accounts Payable	22,348	250,006	272,354	400,499	672,853
Increase in Accrued Wages	2,183	-	2,183	28,030	30,213
(Decrease) Increase in Compensated Absences Payable	10,216	-	10,216	(8,756)	1,460
Increase in Other Payable	-	-	-	18,159	18,159
Increase in Intergovernmental Payable	3,670	-	3,670	-	3,670
Increase in Due to Other Funds	1,685	-	1,685	-	1,685
(Decrease) in Claims Payable	-	(70,692)	(70,692)	-	(70,692)
Increase in Accrued Real Estate Taxes Payable	-	-	-	3,802	3,802
Total Adjustments	283,495	236,266	519,761	1,088,364	1,608,125
<b>Net Cash Provided by (Used for) Operating Activities</b>	<b>\$ 172,542</b>	<b>\$ (466,023)</b>	<b>\$ (293,481)</b>	<b>\$ (3,570,280)</b>	<b>\$ (3,863,761)</b>

See accompanying notes to the general purpose financial statements

**Lorain County, Ohio**  
Combining Balance Sheet  
*Lorain County Regional Airport Authority - December 31, 2001*  
*Lorain County Transit - December 31, 2001*  
*Murray Ridge Production Center, Inc. - June 30, 2001*

	<b>Lorain County Regional Airport Authority</b>	<b>Lorain County Transit</b>	<b>Murray Ridge Production Center, Inc.</b>	<b>Total Component Units</b>
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$ 301,844	\$ 1,711,406	\$ 373,187	\$ 2,386,437
Investments	-	-	663,509	663,509
Accounts Receivable	58,757	789,297	197,983	1,046,037
Inventory	11,717	-	-	11,717
Prepaid Items	17,714	5,833	-	23,547
Deposits	2,952	-	1,000	3,952
Fixed Assets (Net, of Accumulated Depreciation)	<u>5,585,203</u>	<u>1,736,170</u>	<u>57,616</u>	<u>7,378,989</u>
<b>Total Assets</b>	<b><u>\$ 5,978,187</u></b>	<b><u>\$ 4,242,706</u></b>	<b><u>\$ 1,293,295</u></b>	<b><u>\$ 11,514,188</u></b>
<b>Liabilities</b>				
Accounts Payable	\$ 34,007	\$ 635,238	\$ 21,436	\$ 690,681
Accrued Wages	80,435	58,958	28,608	168,001
Other Payables	23,757	-	10,606	34,363
Deferred Revenue	-	33,969	-	33,969
<b>Total Liabilities</b>	<b><u>138,199</u></b>	<b><u>728,165</u></b>	<b><u>60,650</u></b>	<b><u>927,014</u></b>
<b>Fund Equity and Net Assets</b>				
Contributed Capital	5,623,590	1,110,761	-	6,734,351
Retained Earnings:				
Unreserved	216,398	2,403,780	-	2,620,178
Net Assets:				
Temporarily Restricted	-	-	41,297	41,297
Unrestricted	-	-	1,191,348	1,191,348
<b>Total Fund Equity and Net Assets</b>	<b><u>5,839,988</u></b>	<b><u>3,514,541</u></b>	<b><u>1,232,645</u></b>	<b><u>10,587,174</u></b>
<b>Total Liabilities, Fund Equity and Net Assets</b>	<b><u>\$ 5,978,187</u></b>	<b><u>\$ 4,242,706</u></b>	<b><u>\$ 1,293,295</u></b>	<b><u>\$ 11,514,188</u></b>

See accompanying notes to the general purpose financial statements.

**Lorain County, Ohio**  
Statement of Activity  
*Murray Ridge Production Center, Inc. - Discretely Presented Component Unit*  
For the Fiscal Year Ended June 30, 2001

	<b>Murray Ridge Production Center, Inc.</b>
<b>CHANGES IN UNRESTRICTED NET ASSETS</b>	
<b>Revenues</b>	
Sales	\$ 1,303,489
Interest	69,726
Contributions	<u>12,500</u>
Total Unrestricted Revenues	1,385,715
<b>Expenses</b>	
Wages and Subcontract	1,024,333
Variable Production Expense	119,077
Fixed Production Expense	<u>112,491</u>
Total Unrestricted Expenses	<u>1,255,901</u>
Increase in Unrestricted Net Assets	<u>129,814</u>
<b>CHANGES IN TEMPORARILY RESTRICTED NET ASSETS</b>	
Contributions	32,883
Net Assets Released Resulting From Satisfaction of Donor and Program Restrictions	<u>(35,002)</u>
(Decrease) in Temporarily Restricted Net Assets	<u>(2,119)</u>
Increase in Net Assets	127,695
Net Assets at Beginning of Year	<u>1,104,950</u>
<b>Net Assets at End of Year</b>	<b><u><u>\$ 1,232,645</u></u></b>

See accompanying notes to the general purpose financial statements

**Lorain County, Ohio**  
Combining Statement of Revenues, Expenses  
and Changes in Fund Equity  
Discretely Presented Component Units  
For the Year Ended December 31, 2001

	<u>Lorain County Regional Airport Authority</u>	<u>Lorain County Transit</u>	<u>Total Component Units</u>
<b>Operating Revenues</b>			
Charges for Services	\$ 775,071	\$ 289,731	\$ 1,064,802
Other	14,465	40	14,505
<b>Total Operating Revenues</b>	<u>789,536</u>	<u>289,771</u>	<u>1,079,307</u>
<b>Operating Expenses</b>			
Personal Services	534,426	236,013	770,439
Fringe Benefits	140,163	73,857	214,020
Materials and Supplies	334,204	51,308	385,512
Contractual Services	54,612	3,458,029	3,512,641
Other	201,255	134,140	335,395
Depreciation	194,650	325,294	519,944
<b>Total Operating Expenses</b>	<u>1,459,310</u>	<u>4,278,641</u>	<u>5,737,951</u>
Operating (Loss)	<u>(669,774)</u>	<u>(3,988,870)</u>	<u>(4,658,644)</u>
<b>Non-Operating Revenues</b>			
Interest Income	12,203	40,280	52,483
Grants	-	2,008,927	2,008,927
Contributed Services	-	14,401	14,401
<b>Total Non-Operating Revenues</b>	<u>12,203</u>	<u>2,063,608</u>	<u>2,075,811</u>
(Loss) Before Operating Transfers	(657,571)	(1,925,262)	(2,582,833)
Transfer - In From Primary Government	<u>524,265</u>	<u>2,506,396</u>	<u>3,030,661</u>
Net Income (Loss)	(133,306)	581,134	447,828
Depreciation on Fixed Assets Acquired With Capital Grants	135,692	325,294	460,986
Retained Earnings at Beginning of Year	<u>214,012</u>	<u>1,497,352</u>	<u>1,711,364</u>
Retained Earnings at End of Year	<u>216,398</u>	<u>2,403,780</u>	<u>2,620,178</u>
Contributed Capital at Beginning of Year	5,562,796	1,436,055	6,998,851
Capital Contributions	196,486	-	196,486
Depreciation on Fixed Assets Acquired with Capital Grants	<u>(135,692)</u>	<u>(325,294)</u>	<u>(460,986)</u>
Contributed Capital at End of Year	<u>5,623,590</u>	<u>1,110,761</u>	<u>6,734,351</u>
<b>Total Fund Equity at End of Year</b>	<u>\$ 5,839,988</u>	<u>\$ 3,514,541</u>	<u>\$ 9,354,529</u>

See accompanying notes to the general purpose financial statements

**Lorain County, Ohio**  
Statement of Cash Flows  
*Murray Ridge Production Center, Inc. - Discretely Presented Component Unit*  
For the Fiscal Year Ended June 30, 2001

	<u><b>Murray Ridge Production Center, Inc.</b></u>
<b>Cash Flows From Operating Activities:</b>	
Increase in Net Assets	\$ 127,695
<b>Adjustments to Reconcile Increase in Net Assets to Net Cash Provided by Operating Activities:</b>	
Depreciation	36,662
Decrease in Accounts Receivable	26,188
(Decrease) in Accounts Payable	(5,905)
(Decrease) in Accrued Expenses	<u>(7,603)</u>
<b>Total Adjustments</b>	<u>49,342</u>
<b>Net Cash and Cash Equivalents Provided by Operating Activities</b>	<u>177,037</u>
<b>Cash Flows From Investing Activities:</b>	
(Increase) in Investments	(275,000)
Capital Expenditures	<u>(46,441)</u>
<b>Net Cash and Cash Equivalents (Used for) Investing Activities</b>	<u>(321,441)</u>
<b>Net (Decrease) in Cash and Cash Equivalents</b>	(144,404)
<b>Cash and Cash Equivalents at Beginning of Year</b>	<u>517,591</u>
<b>Cash and Cash Equivalents at End of Year</b>	<u><u>\$ 373,187</u></u>

See accompanying notes to the general purpose financial statements

**Lorain County, Ohio**  
Combining Statement of Cash Flows  
*Discretely Presented Component Units*  
For the Year Ended December 31, 2001

	<u>Lorain County Regional Airport Authority</u>	<u>Lorain County Transit</u>	<u>Total Component Units</u>
<b>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>			
<b>Cash Flows From Operating Activities</b>			
Cash Received From Customers	\$781,420	\$287,729	\$1,069,149
Cash Payments for Employee Services and Benefits	(637,330)	(309,696)	(947,026)
Cash Payments to Suppliers for Goods and Services	<u>(601,790)</u>	<u>(3,090,613)</u>	<u>(3,692,403)</u>
Net Cash (Used for) Operating Activities	<u>(457,700)</u>	<u>(3,112,580)</u>	<u>(3,570,280)</u>
<b>Cash Flows From Noncapital Financing Activities</b>			
Grants	-	793,971	793,971
Transfers From Primary Government	<u>524,265</u>	<u>2,506,396</u>	<u>3,030,661</u>
Net Cash Provided by Noncapital Financing Activities	<u>524,265</u>	<u>3,300,367</u>	<u>3,824,632</u>
<b>Cash Flows From Capital and Related Financing Activities</b>			
Capital Grants	196,486	1,214,957	1,411,443
Acquisition of Capital Assets	<u>(258,754)</u>	<u>(149,955)</u>	<u>(408,709)</u>
Net Cash Provided by (Used for) Capital and Related Financing Activities	<u>(62,268)</u>	<u>1,065,002</u>	<u>1,002,734</u>
<b>Cash Flows From Investing Activities</b>			
Interest	<u>12,203</u>	<u>40,280</u>	<u>52,483</u>
Net Cash Provided by Investing Activities	<u>12,203</u>	<u>40,280</u>	<u>52,483</u>
Net Increase in Cash and Cash Equivalents	16,500	1,293,069	1,309,569
Cash and Cash Equivalents at Beginning of Year	<u>285,344</u>	<u>418,337</u>	<u>703,681</u>
<b>Cash and Cash Equivalents at End of Year</b>	<b><u>\$301,844</u></b>	<b><u>\$1,711,406</u></b>	<b><u>\$2,013,250</u></b>

See accompanying notes to the general purpose financial statements



**Lorain County, Ohio**  
Combining Statement of Cash Flows  
*All Proprietary Fund Types*  
Discretely Presented Component Units (continued)  
For the Year Ended December 31, 2001

	<u>Lorain County Regional Airport Authority</u>	<u>Lorain County Transit</u>	<u>Total Component Units</u>
<b>Reconciliation of Operating (Loss) to Net Cash (Used for) Operating Activities</b>			
Operating (Loss)	(\$669,774)	(\$3,988,870)	(\$4,658,644)
<b>Adjustments to Reconcile Operating (Loss) to Net Cash Provided by (Used for) Operating Activities</b>			
Depreciation	194,650	325,294	519,944
Contributed Services	-	14,401	14,401
Change in Assets and Liabilities:			
(Increase) in Accounts Receivable	(8,116)	-	(8,116)
Decrease in Intergovernmental Receivable	-	112,200	112,200
(Increase) in Deposits	(1,198)	-	(1,198)
Decrease in Materials and Supplies Inventory	13,092	-	13,092
(Increase) in Prepaid Items	(2,926)	(767)	(3,693)
(Decrease) Increase in Accounts Payable	(24,489)	424,988	400,499
Increase in Accrued Wages	27,856	174	28,030
(Decrease) in Compensated Absences Payable	(8,756)	-	(8,756)
Increase in Other Payable	18,159	-	18,159
Increase in Accrued Real Estate Taxes Payable	3,802	-	3,802
Total Adjustments	212,074	876,290	1,088,364
<b>Net Cash (Used for) Operating Activities</b>	<b>(\$457,700)</b>	<b>(\$3,112,580)</b>	<b>(\$3,570,280)</b>

See accompanying notes to the general purpose financial statements

**Lorain County, Ohio**  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 2001

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**NOTE 1 - REPORTING ENTITY**

Lorain County, Ohio (the County) was created in 1822. The County is governed by a board of three Commissioners elected by the voters of the County. The County Commissioners serve as the taxing authority, the contracting body, and the chief administrators of public services for the County. Other officials elected by the voters of the County that manage various segments of the County's operations are the county auditor, county treasurer, recorder, clerk of courts, coroner, engineer, prosecuting attorney, sheriff, five common pleas court judges, one probate court judge, and three domestic relations court judges.

The reporting entity is comprised of the primary government, component units and other organizations that are included to ensure that the financial statements of the County are not misleading. The primary government consists of all funds, departments, boards and agencies that are not legally separate from the County. For Lorain County, this includes the Children's Services Board, the Board of Mental Retardation and Developmental Disabilities (MRDD), the Board of Mental Health, the Job and Family Services Department, and all departments and activities that are directly operated by the elected County officials.

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organizations; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units may also include organizations that are fiscally dependent on the County in that the County approves the budget, the issuance of debt, or the levying of taxes.

**Discretely Presented Component Units.** The component units column on the combined financial statements identifies the financial data of the following component units: Lorain County Regional Airport Authority, Lorain County Transit and Murray Ridge Production Center, Inc. They are reported separately to emphasize that they are legally separate from the County.

**Lorain County Regional Airport Authority.** The Airport Authority is statutorily created as a separate and distinct political subdivision of the State. Lorain County appoints the nine Airport Authority Trustees. Lorain County approves the budget and all applications for State and Federal grants. Based on this relationship, the Airport Authority is a component unit of Lorain County. Separately issued financial statements can be obtained from the Lorain County Regional Airport Authority, 44050 Russia Road, Elyria, Ohio 44035.

**Lorain County Transit.** The Transit provides mass transportation within the area. Its board is appointed by the County Commissioners. The Transit imposes a financial burden on the County. Based on this relationship, the Lorain County Transit is a component unit of Lorain County. Separately issued financial statements can be obtained from the Lorain County Transit, 6100 S. Broadway, Suite 301, Lorain, Ohio 44053.

**Murray Ridge Production Center, Inc. (Workshop).** The Workshop is a legally separate, nongovernmental not-for-profit corporation, served by a self-appointing board of trustees. The Workshop, under a contractual agreement with the Lorain County Board of Mental Retardation and Developmental Disabilities, provides sheltered employment for mentally retarded or handicapped adults in Lorain County. The Lorain County Board of MRDD provides the Workshop with staff salaries, transportation, equipment (except that used directly in the production of goods or rendering of services), staff to administer and supervise training programs, and other funds as necessary for the operation of the Workshop. Based on the significant services and resources provided by the County to the Workshop and the Workshop's sole purpose of providing assistance to the retarded and handicapped adults of Lorain County, the Murray Ridge Production Center, Inc. is reflected as a component unit of Lorain County. The Workshop operates on a fiscal year ending June 30. Separately issued financial statements can be obtained from the Murray Ridge Production Center, Inc. of Lorain County, 1095 Infirmiry Road, Elyria, Ohio 44035.

**Lorain County, Ohio**  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 2001

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The County is associated with certain organizations which are defined as a Risk Sharing Pool, Jointly Governed Organizations or Related Organizations. These organizations are presented in Note 11, Note 12 and Note 13 to the general purpose financial statements. These organizations are:

- County Risk Sharing Authority, Inc.
- Lorain County Cluster
- Northeast Ohio Areawide Coordinating Agency
- Lorain County Metropolitan Park District
- Lorain County Community College
- Community Based Correctional Facility

As the custodian of public funds, the County Treasurer invests all public moneys held on deposit in the County treasury. In the case of the separate agencies, boards and commissions listed below, the County serves as fiscal agent, but is not financially accountable for their operations nor are the entities fiscally dependent on the County. Accordingly, the activity of the following entities are presented as agency funds within Lorain County's financial statements:

**General Health District.** The five member Board of Health which oversees the operation of the Health District is elected by a District Advisory Council comprised of township trustees and mayors of participating municipalities. The Board adopts its own budget, hires and fires its own staff, and operates autonomously from the County.

**Soil and Water Conservation District.** The Soil and Water Conservation District is created by statute as a separate and distinct political subdivision of the State. The five supervisors of the Soil and Water Conservation District are elected officials authorized to contract and sue on behalf of the District. The Supervisors adopt their own budget, authorize District expenditures, hire and fire staff, and do not rely on the County to finance deficits.

**Local Emergency Planning Commission.** The Local Emergency Planning Commission is statutorily created as a separate and distinct political subdivision of the State. Its members are appointed by the Emergency Response Commission. The Commission adopts its own budget, authorizes expenditures, hires and fire staff, and operates autonomously from the County. The activity of the Local Emergency Planning Commission is reported to the Emergency Response Commission.

**Lorain County Family and Children First Council.** The Lorain County Family and Children First Council was created by Ohio Revised Code and is governed by a multi-member board. The purpose of the Council is to identify ways in which Lorain County child serving systems can provide services to the community in the most efficient and effective manner.

**The Lorain County Port Authority.** The Lorain County Port Authority was created by statute as a separate and distinct political subdivision of the State. The purpose of the Lorain County Port Authority is to promote economic development by assisting private industry initiatives; by encouraging development and redevelopment; and by promoting investment in business, industrial and transportation projects.

Information in the following notes to the general purpose financial statements is applicable to the primary government. Information relative to the component units is identified in Note 27, Note 28 and Note 29.

## **NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The County also applies Financial Accounting Standards Board (FASB) statements and interpretations issued on or before November 30, 1989, to

**Lorain County, Ohio**  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 2001

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its proprietary activities provided they do not conflict with or contradict GASB pronouncements. The more significant of the County's accounting policies are described below.

**A. Basis of Presentation - Fund Accounting**

The County uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain County functions or activities.

A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds are classified into three categories: governmental, proprietary and fiduciary. Each category, in turn, is divided into separate fund types. The following categories and fund types are used by the County:

**Governmental Fund Types**

Governmental funds are those through which most governmental functions typically are financed. The acquisition, use, and balances of the County's expendable financial resources and the related current liabilities (except those accounted for in the proprietary funds) are accounted for through governmental funds. The following are the County's governmental fund types:

**General Fund.** The general fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund. The general fund balance is available to the County for any purpose provided it is expended or transferred according to a resolution of the County and/or the general laws of Ohio.

**Special Revenue Funds.** Special revenue funds are used to account for revenues derived from specific taxes, grants, or other sources (other than amounts relating to major capital projects) whose use is restricted. The uses and limitations of each special revenue fund are specified by County resolutions or federal and state statutes.

**Debt Service Fund.** The debt service fund is used to account for the accumulation of financial resources for, and the payment of, general long-term debt principal, interest and related costs.

**Capital Projects Funds.** Capital projects funds are used to account for the financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

**Proprietary Fund Types**

Proprietary funds are used to account for the County's ongoing organizations and activities which are similar to those often found in the private sector. The following are the County's proprietary fund types:

**Enterprise Fund.** The enterprise fund is used to account for the County's sewer fund. It is financed and operated in a manner similar to private sector business enterprises where the intent is that costs (expenses, including depreciation) of providing services to the general public on a continuing basis be financed or recovered primarily through user charges or where it has been decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

**Lorain County, Ohio**  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 2001

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**Internal Service Fund.** The internal service fund is used to account for the medical self-insurance fund. It is used to account for the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis.

#### **Fiduciary Fund Types**

Fiduciary funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. There are two types of fiduciary funds, trust and agency. The County has no trust funds. The County's agency funds are purely custodial (assets equal liabilities) and thus do not involve measurement of results of operations.

#### **Account Groups**

To make a clear distinction between fixed assets related to specific funds and those of general government, and between long-term liabilities related to specific funds and those of a general nature, the following account groups are used:

**General Fixed Assets Account Group.** The general fixed assets account group is used to account for fixed assets other than those accounted for in the proprietary funds. These assets do not represent financial resources available for expenditure.

**General Long-Term Obligations Account Group.** The general long-term obligations account group is used to account for all unmatured long-term obligations of the County that are not a specific liability of the proprietary funds.

#### **B. Measurement Focus and Basis of Accounting**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

All proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made.

All governmental fund types and agency funds are accounted for using the modified accrual basis of accounting. Under this basis, revenues are recognized in the accounting period when they become both measurable and available. Measurable means the amount of the transaction can be determined and available means collectible within the current year or soon enough thereafter to be used to pay liabilities of the current year. The available period for the County is sixty days after year end.

In applying the susceptible to accrual concept under the modified accrual basis, the following revenue sources are deemed both measurable and available: investment earnings, sales tax, fines, licenses and permits, federal and state grants, and charges for current services.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are recorded in the accounting period in which the related fund liability is incurred. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

**Lorain County, Ohio**  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 2001

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The accrual basis of accounting is utilized for reporting purposes by the proprietary fund types. Revenues are recognized when they are earned and become measurable and expenses are recognized when they are incurred, if measurable. Unbilled service charges receivable are recognized as revenue at year end.

The County reports deferred revenue on its combined balance sheet in accordance with GASB 33. Deferred revenue arises when potential revenue does not meet both the measurable and available criteria for recognition in the current period. In subsequent periods, when both revenue recognition criteria are met, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized. Estimated special assessment installments which are to be received in subsequent years are reflected as deferred revenue. Property taxes measurable as of December 31, 2001, and delinquent property taxes, whose availability is indeterminable and which are intended to finance 2002 operations, have been recorded as deferred revenue.

### **C. Budgetary Process**

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the tax budget, the Certificate of Estimated Resources, and the Appropriation Resolution, all of which are prepared on the budgetary basis of accounting. The Certificate of Estimated Resources and the Appropriation Resolution are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified. All funds, other than agency funds, are legally required to be budgeted and appropriated. Budgetary information for the component units is not reported because it is not included in the entity for which the "appropriated budget" is adopted. The primary level of budgetary control is at the department level within the general fund and at the fund level for all other funds. Any budgetary modifications at these levels may only be made by resolution of the County Commissioners.

**Tax Budget.** A budget of estimated revenues and expenditures is submitted to the County Auditor, as Secretary of the County Budget Commission, by July 20 of each year, for the period January 1 to December 31 of the following year.

**Estimated Resources.** The County Budget Commission determines if the budget substantiates a need to levy all or part of previously authorized taxes and reviews estimated revenues. The Commission certifies its action to the County by September 1. As part of this certification, the County receives the Official Certificate of Estimated Resources, which states the projected revenue of each fund. Prior to December 31, the County must revise its budget so that total contemplated expenditures from any fund during the ensuing year will not exceed the amount stated in the Certificate of Estimated Resources. The revised budget then serves as the basis for the annual appropriation measure. On or about January 1, the Certificate of Estimated Resources is amended to include any unencumbered balances from the preceding year. The certificate may be further amended during the year if the County Auditor determines, and the Budget Commission agrees, that an estimate needs to be either increased or decreased. The amounts reported in the budgetary statements reflect the amounts in the final amended official Certificate of Estimated Resources issued during 2001.

**Appropriations.** A Temporary Appropriation Resolution to control expenditures may be passed on or about January 1 of each year for the period January 1 to March 31. An Annual Appropriation Resolution must be passed by April 1 of each year for the period January 1 to December 31. The Appropriation Resolution fixes spending authority at the legal level of budgetary control. The Appropriation Resolution may be amended during the year as new information becomes available, provided that total fund appropriations do not exceed current estimated resources, as certified. The allocation of appropriations among departments within a fund may be modified during the year only by a resolution of the Commissioners. During the year, several supplemental appropriations were legally enacted by the County Commissioners. The budget figures which appear in the statement of budgetary comparisons represent the final appropriation amounts, including all amendments and modifications.

**Encumbrances.** As part of formal budgetary control, purchase orders, contracts, and other commitments for the expenditure of moneys are encumbered and recorded as the equivalent of expenditures on the non-GAAP budgetary basis in order to reserve that portion of the applicable appropriation and determine and maintain legal compliance. The Ohio Revised Code prohibits expenditures plus encumbrances from exceeding appropriations at the legal level of budgetary control. On the GAAP basis, encumbrances outstanding at year end are reported as a reservation of fund balance for subsequent year expenditures for governmental funds.

**Lorain County, Ohio**  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 2001

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**Lapsing of Appropriations.** At the close of each year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and becomes subject to future appropriations. The encumbered appropriation balance is carried forward to the succeeding year and is not reappropriated.

**D. Equity in Pooled Cash and Cash Equivalents and Investments**

To improve cash management, cash received by the County is pooled in a central bank account. Moneys for all funds, including the proprietary funds, are maintained in this account or temporarily used to purchase short-term investments. Individual fund integrity is maintained through County records. Each fund's interest in the pool is presented as "equity in pooled cash, cash equivalents and investments" on the balance sheet. During 2001, investments were limited to certificates of deposit, overnight repurchase agreements, National City Money Market Fund, interest in STAR Ohio, the State Treasurer's Investment Pool, U.S. Treasury notes, Federal Farm Credit Bank (FFCB) notes, Federal National Mortgage Association (FNMA) notes, Federal Home Loan Bank (FHLB) notes, Federal Home Loan Mortgage Company (FHLMC) notes, Federal Securities, commercial paper, and bankers acceptances. Except for investment contracts and money market investments that had a remaining maturity of one year or less at the time of purchase, investments are reported at a fair value which is based on quoted market prices. Investment contracts and money market investments that had a remaining maturity of one year or less at the time of purchase are reported at cost or amortized cost. Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest earned on investments is credited to the general fund, except as stipulated by State statute or County resolution. Interest revenue credited to the general fund during 2001 totaled \$7,607,100, which includes \$5,957,124 assigned from other County funds.

The County utilizes a financial institution to service bonded debt as principal and interest payments come due and to administer the community development block grant revolving loans. The balance in this account is presented on the combined balance sheet as "cash and cash equivalents with fiscal agents" and represents deposits. The County has segregated bank accounts for moneys held separate from the County's central bank account. These interest bearing depository accounts are presented on the combined balance sheet as "cash and cash equivalents in segregated accounts" since they are not required to be deposited into the County treasury.

For purposes of the combined statement of cash flows and for presentation on the combined balance sheet, investments with an original maturity of three months or less and cash and investments of the cash management pool are considered to be cash equivalents. Investments with an original maturity of more than three months are considered to be investments.

**E. Inventory**

Inventories of all funds are stated at cost which is determined on a first-in, first-out basis. Inventory in governmental funds consists of expendable supplies held for consumption. The cost of inventory items is recorded as expenditures in the governmental fund types when purchased and as expenses in the proprietary fund type when used. Reported materials and supplies inventory is equally offset by a fund balance reserve in the governmental fund types which indicates that it does not constitute available expendable resources even though it is a component of net current assets.

**F. Interfund Assets/Liabilities**

Receivables and payables resulting from transactions between funds for services provided or goods received are classified as "due from other funds" or "due to other funds" on the balance sheet. Short-term interfund loans or the short-term portion of advances are classified as "interfund receivables/payables." The long-term portion of advances are classified as "Advances to Other Funds" or "Advances from Other Funds" and are offset by a fund balance reserve account in the governmental funds.

**G. Fixed Assets and Depreciation**

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction costs are reflected as expenditures in governmental funds, and the related assets are reported in the general fixed assets account group. Fixed assets utilized in the proprietary funds are capitalized in the respective funds. All fixed assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated fixed assets are valued at their estimated fair market value on the date received. The County has established a capitalization threshold for fixed assets at \$2,500.

**Lorain County, Ohio**  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 2001

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The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements to fund fixed assets are capitalized and depreciated over the remaining useful lives of the related fund fixed assets.

Public domain ("infrastructure") general fixed assets consisting of roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems are not capitalized, as these assets are immovable and of value only to the County.

Assets in the general fixed assets account group are not depreciated. Depreciation in the proprietary fund types is computed using the straight line method over the following estimated useful lives:

<u>Description</u>	<u>Years</u>
Vehicles, Equipment and Machinery	5 – 10
Furniture and Fixtures	10
Plants	50
Sewerlines	50

**H. Capitalization of Interest**

The County's policy is to capitalize net interest on proprietary fund construction projects until substantial completion of the project. The amount of capitalized interest equals the difference between the interest cost associated with the tax-exempt borrowing used to finance the project and the interest earned from temporary investment of the debt proceeds. Capitalized interest is amortized on the straight-line basis over the estimated useful life of the asset. During 2001, the County had \$772,495 of capitalized interest.

**I. Compensated Absences**

Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the County will compensate the employees for the benefits through paid time off or some other means. Sick leave benefits are accrued as a liability using the termination method. An accrual for sick leave is made to the extent that it is probable that benefits will result in termination payments. The liability is an estimate based on the County's past experience of making termination payments.

For governmental funds, the current portion of unpaid compensated absences is the amount expected to be paid using current available financial resources. These amounts are recorded in the account "compensated absences payable" in the fund from which the employees who have accumulated unpaid leave are paid. The remainder is reported in the general long-term obligations account group. In proprietary funds, the entire amount of compensated absences is reported as a fund liability.

**J. Accrued and Long-Term Liabilities**

In general, governmental fund payables and accrued liabilities are reported as obligations of the funds regardless of whether they will be liquidated with current resources. However, claims, compensated absences, contractually required pension contributions and special termination benefits are reported as a liability in the general long-term obligations account group to the extent that they will not be paid with current expendable available financial resources. Payments made more than sixty days after year end are considered not to have been made with current available financial resources. Bonds and long-term loans are recognized as a liability of the general long-term obligations account group until due or until resources have been accumulated in the fund for payment early in the following year.

Long-term debt and other obligations financed by proprietary funds are reported as liabilities in the appropriate proprietary funds.



**Lorain County, Ohio**  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 2001

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Under Ohio law, a debt retirement fund may be created and used for the payment of all debt principal and interest. Generally accepted accounting principles require the allocation of the debt liability between the appropriate funds and the general long-term obligations account group, with principal and interest payments on matured general obligations bonds payable being reported in the debt service fund. To comply with GAAP reporting requirements, the County's debt retirement fund has been split between the appropriate funds and the account group. Debt service fund resources used to pay both principal and interest have also been allocated accordingly.

**K. Contributed Capital**

Contributed capital represents resources provided to the enterprise funds from other funds, other governments and private sources that are not subject to repayment. These assets are recorded at their fair market value on the date contributed. Depreciation on those assets acquired or constructed with contributed resources is expensed and closed to unreserved retained earnings at year end.

Prior to 1988, the County had not prepared its financial statements in accordance with generally accepted accounting principles. Therefore, the exact amount of contributed capital pertaining to years prior to 1988 cannot be determined. It has been the policy of the County to construct and acquire capital assets used in operations of the enterprise fund with resources of the capital projects fund or through donations by developers. These assets are recorded as contributed capital in the accompanying general purpose financial statements.

**L. Fund Balance Reserves**

Reserves of fund equity indicate that a portion of fund balance is not available for expenditure or is legally segregated for a specific future use. Governmental fund balances are reserved for encumbrances, inventory, notes receivable (revolving loan moneys loaned to local businesses), loans receivable, debt service and advances to other funds.

**M. Interfund Transactions**

Quasi-external transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. Transfers between the primary government and the component unit, when incurred, are separately identified. All other interfund transfers are reported as operating transfers.

**N. Revenues – Exchange and Non-Exchange Transactions**

Exchange transactions are those in which each party to a transaction gives and receives essentially something of equal value. Proprietary funds, where the full accrual basis of accounting is used, record revenue when the exchange takes place. Governmental funds, where the modified accrual basis of accounting is used, record revenue in the year in which the resources are both measurable and available.

Non-exchange transactions, in which the County receives value without directly giving equal value in return, include sales tax, property and other taxes, special assessments, fines and forfeitures, grants, entitlements and donations.

Sales tax is recognized as revenue in the year when the underlying exchange transaction has occurred and the resources are both measurable and available.

Generally, property and other taxes, special assessments and fines and forfeitures are recognized as revenue in the year when an enforceable legal claim has risen and the resources are both measurable and available. Revenue from property and

**Lorain County, Ohio**  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 2001

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other taxes, net of refunds and uncollectible amounts, is recognized in the year for which the taxes are levied, even if the enforceable legal claim arises or the due date for payment occurs in a different year. Special assessments and fines and forfeitures are recognized in the year when an enforceable legal claim has arisen unless the enabling legislation includes timing requirements. If the enabling legislation includes timing requirements, special assessments and fines and forfeitures are recognized in the year when the resources are required to be used or when use is first permitted.

Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied and the revenues are both measurable and available. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specific purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis.

**O. Total Columns on General Purpose Financial Statements**

Total columns on the general purpose financial statements are captioned (Memorandum Only) to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or cash flows in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data. When the title of the statement indicates that a component unit is included, two total columns are presented. The first is captioned primary government to indicate that only those activities that comprise the County's legal entity have been included. The second is captioned reporting entity and includes the activity and operations of the County's legally separate discretely presented component units (See Note 1). The total column on statements which do not include a component unit have no additional caption.

**P. Change in Accounting Principle**

For December 31, 2001, the County has adopted GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions* and GASB Statement No. 36, *Recipient Reporting for Certain Shared Nonexchange Revenues*.

As a result of implementation of these statements, there was an impact on prior year balances. Therefore, restatement of prior year balances is necessary in the special revenue funds. These adjustments are as follows:

	As Originally <u>Stated</u>	<u>Adjustments</u>	<u>Restated</u>
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses for the year ended December 31, 2000	<u>\$2,085,664</u>	<u>\$14,614,869</u>	<u>\$16,700,533</u>
Fund Balances at December 31, 2000	<u>\$57,030,813</u>	<u>\$14,614,869</u>	<u>\$71,645,682</u>

**Q. GASB Statements No. 34**

This report does not incorporate GASB Statement No. 34, *Management's Discussion and Analysis – for State and Local Governments*, respectively. The County intends to adopt and implement this GASB Statement at the year ended December 31, 2002. The County has not completed the process of evaluating the impact of adopting this statement, and therefore is unable to disclose the impact that adopting this statement will have on its financial position and results of operations when such statement is implemented.

**Lorain County, Ohio**  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 2001

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**R. Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

**S. Restatement of Retained Earnings**

The net Income(Loss) for the year ended December 31, 2000 and retained earnings at December 31, 2000 for the Enterprise Fund have been increased by \$1,441,378 due to construction costs not originally capitalized in 2000.

	As Originally <u>Stated</u>	<u>Adjustments</u>	<u>Restated</u>
Net Income(Loss) for year ended December 31, 2000	<u>\$ (168,655)</u>	<u>\$ 1,441,378</u>	<u>\$ 1,272,723</u>
Retained Earnings at December 31, 2000	<u>\$(1,489,666)</u>	<u>\$ 1,441,378</u>	<u>\$ (48,288)</u>

**NOTE 3 – DEFICIT FUND BALANCES/RETAINED EARNINGS**

The following funds had deficit fund balances/retained earnings at December 31, 2001:

Special Revenue Funds:

Bascule Bridge	(46,406)
Community Housing Improvement	(69,729)
Sewer Enterprise Fund	(1,818,158)

The special revenue funds deficit fund balances resulted from the application of generally accepted accounting principles. The general fund is liable for any deficit in these funds and provides operating transfers when cash is required, not when accruals occur.

The County has an ongoing study of the operations of the sewer enterprise fund to determine appropriate action to alleviate the deficit retained earnings.

**NOTE 4 - DEPOSITS AND INVESTMENTS**

Moneys held by the County are classified by State statute into two categories. Active moneys are public moneys determined to be necessary to meet current demand upon the County treasury. Active moneys must be maintained either as cash in the County treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

**Lorain County, Ohio**  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 2001

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Moneys held by the County which are not considered active are classified as inactive. Legislation permits inactive moneys to be deposited or invested in the following securities:

1. United States treasury notes, bills, bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal or interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Governmental National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bond and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1) or (2) or cash or both securities and cash, equal value for equal value;
9. High grade commercial paper in an amount not to exceed five percent of the County's total average portfolio; and
10. Bankers acceptances for a period not to exceed 270 days and in an amount not to exceed ten percent of the County's total average portfolio.

Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the County, and must be purchased with the expectation that it will be held to maturity.

Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation, by eligible securities pledged by the financial institution as security for repayment, by surety company bonds deposited with the treasurer by the financial institution or by a single collateral pool established by the financial institution to secure the repayment of all public moneys deposited with the institution.

Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the treasurer or qualified trustee or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

**Lorain County, Ohio**  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 2001

The following information classifies deposits and investments by categories of risk as defined in GASB Statement No. 3, "Deposits with Financial Institutions, Investments (including Repurchase Agreements), and Reverse Repurchase Agreements".

**Deposits.** At year end, the carrying amount of the County's deposits was \$17,278,481 and the bank balance was \$12,387,194. Of the bank balance:

1. \$1,814,322 was covered by federal depository insurance; and
2. \$10,572,872 was uninsured and uncollateralized. Although all statutory requirements for the deposit of money had been followed, noncompliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

**Investments.** The County's investments are categorized below to give an indication of the level of risk assumed by the County at year end. Category 1 includes investments that are insured or registered or are held by the County or its agent in the County's name. Category 2 includes uninsured and unregistered investments which are held by the counterparty's trust department or agent in the County's name. Category 3 includes uninsured and unregistered investments which are held by the counterparty, or by its trust department or agent but not in the County's name. Investments in STAR Ohio are unclassified investments since they are not evidenced by securities that exist in physical or book entry form.

	<u>Category 1</u>	<u>Category 3</u>	<u>Carrying Value at cost</u>	<u>Fair Value at 12/31/01</u>
National City Money Market Fund	\$1,500,000	\$8,545,472	\$1,500,000	\$1,500,000
Overnight Repurchase Agreements		2,243,000	2,243,000	2,243,000
FFCB		8,545,472	8,545,472	8,646,088
FHLB		9,954,302	9,954,302	10,119,063
FHLMC		9,787,813	9,787,813	9,832,882
FNMA		42,235,459	42,235,459	43,388,307
SLMA		1,999,687	1,999,687	1,995,216
STAR Ohio			50,951,147	50,951,147
<b>Total Investments</b>			<b><u>\$127,216,880</u></b>	<b><u>\$128,675,703</u></b>

The classification of cash and cash equivalents, and investments on the combined financial statements is based on criteria set forth in GASB Statement No. 9, "Reporting Cash Flows of Proprietary and Non-Expendable Trust Funds and Governmental Entities That Use Proprietary Fund Accounting." A reconciliation between the classifications of cash and cash equivalents and investments on the financial statements and the classifications of deposits and investments presented above per GASB Statement No. 3 is as follows:

STAR Ohio is not registered with the SEC as an investment company but does operate in a manner consistent with

**Lorain County, Ohio**  
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Rule 2a7 of The Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price which is the price the investment could be sold for on December 31, 2001.

	<b>Cash and Cash Equivalents/ Deposits</b>	<b>Investments</b>
GASB Statement 9	\$145,954,184	\$0
Investments which are part of the cash management pool:		
Overnight Repurchase Agreements	(2,243,000)	2,243,000
FNMA	(43,388,307)	43,388,307
FHLB	(10,119,063)	10,119,063
FFCB	(8,646,088)	8,646,088
FHLMC	(9,832,882)	9,832,882
SLMA	(1,995,216)	1,995,216
STAR Ohio	(50,951,147)	50,951,147
National City Money Market Fund	(1,500,000)	1,500,000
<b>GASB Statement 3</b>	<b>\$17,278,481</b>	<b>\$128,675,703</b>

**NOTE 5 - PROPERTY TAXES**

Property taxes include amounts levied against all real, public utility, and tangible personal (used in business) property located in the County. Real property taxes collected in 2001 are levied after October 1, 2000, on the assessed value as of January 1, 2000, the lien date. Assessed values are established by State law at 35 percent of appraised market value. All property is required to be revalued every six years. Real property taxes collected in 2001 were intended to finance 2001 operations.

Public utility property taxes are assessed on tangible personal property, as well as land and improvements, at true value (normally 88 percent of cost). Public utility property taxes paid in 2001 became a lien December 31, 2000, are levied after October 1, 2000, and are collected in 2001 with real property taxes. 2001 tangible personal property taxes are levied after October 1, 2000, on the value as of December 31, 2000. Collections are made in 2001. Tangible personal property assessments are 25 percent of actual value. Commencing for 2002 collections, inventories will be assessed at 24 percent of actual value.

The full tax rate for all County operations applied to real property for the fiscal year ended December 31, 2001 was \$12.89 per \$1,000 of assessed value. The assessed values upon which the 2001 taxes were collected were as follows:

Category	Assessed Value
Real Estate	\$4,334,583,960
Tangible Personal:	
General	564,842,468
Public Utilities	355,073,190
<b>Total</b>	<b>\$5,254,499,618</b>

Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the first payment is due December 31 with the remainder payable by June 20. Under certain circumstances, State statute permits earlier or later payment dates to be established.

**Lorain County, Ohio**  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 2001

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Tangible personal property taxes paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semi-annually. If paid annually, payment is due April 30; if paid semi-annually, the first payment is due April 30, with the remainder payable by September 20.

The County Treasurer collects property tax on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various agency funds of the County.

The collection and distribution of taxes and special assessments for the County and for all subdivisions within the County is accounted for through agency funds of the County. The amount of the County's tax collections which will flow through an agency fund is reported as "property and other taxes due from agency fund/ property and other taxes due to County funds" on the combined balance sheet. The amount of the County's special assessments collections which will flow through an agency fund is reported as "special assessments due from agency fund/special assessments due to County funds" on the combined balance sheet.

Accrued property taxes receivable represent delinquent taxes outstanding and real, tangible personal, and public utility taxes which were measurable as of December 31, 2001.

**NOTE 6 - PERMISSIVE SALES AND USE TAX**

In 1986, the County Commissioners, by resolution, imposed a one-half percent tax on all retail sales made in the County, except sales on motor vehicles, and on the storage, use, or consumption in the County of tangible personal property, including automobiles, not subject to the sales tax. During 1994, the County approved, by levy, a one-fourth percent sales tax for the construction, operation and maintenance of a jail facility. Collection started in July of 1995. This activity is presented in the jail facility operation special revenue fund and the jail facility construction capital projects fund. Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the State Auditor the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of the month. The State Auditor then has five days to draw the warrant payable to the County.

Proceeds of the one-half percent tax are credited to the general fund and the one-fourth percent are credited to the jail facility operation special revenue fund and the jail facility construction capital projects fund. Amounts measurable and available at year-end are accrued as revenue. During 2001, sales tax revenue amounted to \$19,346,425.

**NOTE 7 - RECEIVABLES**

Receivables at December 31, 2001, consisted of taxes, accounts (billings for user charged services), special assessments, interfund, accrued interest, loans, notes and intergovernmental receivables arising from grants, entitlements, and shared revenues. Accounts, taxes, special assessments, accrued interest, loans, notes and intergovernmental receivables are deemed collectible in full.

**Lorain County, Ohio**  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 2001

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**NOTE 8 - FIXED ASSETS AND DEPRECIATION**

A summary of the sewer enterprise fund's fixed assets at December 31, 2001, follows:

Land	\$51,684
Vehicles	23,799
Equipment and Machinery	18,002
Plant	222,830
Sewerlines	12,281,672
<b>Total</b>	<b>12,597,987</b>
Less: Accumulated Depreciation	(2,337,464)
<b>Net Fixed Assets</b>	<b>\$10,260,523</b>

A summary of changes in general fixed assets at December 31, 2001, follows:

	Balance 1/1/01	Additions	(Deletions)	Balance 12/31/01
Land	\$3,353,008	\$48,000	\$	\$3,401,008
Buildings	38,178,867	112,000		38,290,867
Improvements Other Than Buildings	8,592,845	96,911		8,689,756
Vehicles	5,155,066	614,916	(204,732)	5,565,250
Equipment and Machinery	7,648,814	409,436	(379,477)	7,678,773
Furniture and Fixtures	575,663			575,663
Construction in Progress	1,817,006	3,036,846		4,853,852
<b>Total</b>	<b>\$65,321,269</b>	<b>\$4,318,109</b>	<b>(\$584,209)</b>	<b>\$69,055,169</b>

**NOTE 9 – CONTRIBUTED CAPITAL**

There were no changes in Lorain County's Enterprise Fund contributed capital during 2001.

**NOTE 10 - RISK MANAGEMENT**

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.



**Lorain County, Ohio**  
**Notes to the General Purpose Financial Statements**  
**For the Year Ended December 31, 2001**

The County entered into contracts with CORSA (see Note 11) for various insurance, which includes the following types of insurance, amount of coverage and the amount of deductible:

Type of Coverage	Coverage	Deductible
Law Professional	\$6,000,000	\$5,000
Automobile Fleet Liability	6,000,000	5,000
Fire	158,988,004	5,000
Boiler and Machinery	100,000,000	5,000
Extra Expense	5,000,000	5,000
Valuable Papers	1,000,000	5,000
Electronic Data Processing	Replacement Cost	5,000
Miscellaneous Equipment	Actual Cash Value	5,000
Contractors' Equipment	Actual Cash Value	5,000
Umbrella Liability	6,000,000	0

All employees of the County are covered by a blanket bond, while certain individuals in policy-making roles are covered by separate, higher limit bond coverage.

Settled claims have not exceeded commercial coverage in any of the past three years. There has not been a significant reduction in coverage from the prior year.

The County pays the State Workers' Compensation System a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs.

The County established a medical self-insurance fund (an internal service fund) to account for and finance uninsured risks of loss. The predominant participant is the County. Under this program, the medical self-insurance fund provides coverage for up to a maximum of \$250,000 for each individual claim. The County purchased commercial insurance for claims in excess of coverage provided by the fund and for all other risks of loss.

All funds of the County participate in the program and make payments to the medical self-insurance fund based on actuarial estimates of the amounts needed to pay prior and current year claims. The claims liability of \$1,335,550 reported in the fund at December 31, 2001, is estimated by the third-party administrator and is based on the requirements of GASB Statement No. 30, *Risk Financing Omnibus*, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Changes in the fund's claims liability amount in 1999, 2000 and 2001 were:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
1999	1,186,703	5,502,356	5,442,327	1,246,732
2000	1,246,732	6,906,183	6,746,673	1,406,242
2001	1,406,242	7,587,481	7,658,173	1,335,550

**Lorain County, Ohio**  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 2001

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**NOTE 11 - RISK SHARING POOL**

The County Risk Sharing Authority, Inc. (CORSA), is a risk sharing pool made up of thirty-nine counties in Ohio. CORSA was formed as an Ohio nonprofit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverage provided by CORSA. This coverage includes comprehensive general liability, automobile liability, certain property insurance and public officials' errors and omissions liability insurance.

Each member county has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the Corporation are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of certificates. The County does not have an equity interest in CORSA. The County's payment for insurance to CORSA in 2001 was \$678,313.

**NOTE 12 - JOINTLY GOVERNED ORGANIZATIONS**

**A. Lorain County Cluster**

Lorain County Cluster provides services to multi-need youth in Lorain County. Members of the Cluster include Lorain County School Systems, Board of Mental Retardation and Developmental Disabilities, Lorain County Mental Health Board, Lorain County Children Services, Lorain County Addiction and Recovery Services Board, Lorain County Health District, and Ohio Department of Youth Services. The operation of the Cluster is controlled by an advisory committee which consists of a representative from each agency. Funding comes from services provided by each of the participants.

**B. Northeast Ohio Areawide Coordinating Agency**

Northeast Ohio Areawide Coordinating Agency (NOACA) was created by the County Commissioners of Cuyahoga, Geauga, Lake, Lorain and Medina Counties and is responsible for transportation and environmental planning in the five county region. NOACA is controlled by 37 members including the three County Commissioners. The board exercises total control over the operation of the corporation including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. During 2001, the County contributed \$40,021.

**NOTE 13 - RELATED ORGANIZATIONS**

**A. Lorain County Metropolitan Park District**

The three Park District Commissioners are appointed by the Probate Judge of the County. The Park District hires and fires its own staff and does not rely on the County to finance deficits. The County is not financially accountable for the Park District nor is the Park financially dependent on the County. The Park District serves as its own budgeting, taxing and debt issuance authority. The Park District did not receive any funding from the County during 2001.

**B. Lorain County Community College**

The County is responsible for appointing the trustees of the Lorain County Community College, but the County's accountability does not extend beyond making the appointments. The College did not receive any funding from the County during 2001.

**Lorain County, Ohio**  
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**C. Community Based Correctional Facility**

The Community Based Correctional Facility Board is composed of four common pleas court judges from Lorain County and two common pleas court judges from neighboring Medina County. The County's accountability does not extend beyond serving as fiscal agent for pass-through grants. The Community Based Correctional Facility Board did not receive any funding from the County during 2001.

**NOTE 14 - DEFINED BENEFIT PENSION PLANS**

**A. Public Employees Retirement System (PERS)**

Lorain County contributes to the Public Employees Retirement System of Ohio (PERS), a cost-sharing multiple employer defined benefit pension plan administered by the Public Employees Retirement Board. PERS provides basic retirement benefits, disability, annual cost of living adjustments, and survivor benefits based on eligible service credit to members and beneficiaries. Benefits are established and may be amended by Chapter 145 of the Ohio Revised Code. PERS issues a publicly available stand alone financial report that includes financial statements and required supplementary information for PERS. That report may be obtained by writing to the Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 466-2085 or 1-800-222-PERS(7377).

Plan members, other than those engaged in law enforcement, are required to contribute 8.5 percent of their annual covered salary to fund pension obligations. The 2001 employer pension contribution rate for Lorain County was 13.55 percent of covered payroll for employees other than law enforcement. For law enforcement employees, the employee contribution is 10.1 percent and the employer contribution is 16.7 percent. Contributions are authorized by state statute. The contribution rates are determined actuarially. Lorain County's required contributions to PERS for the years ended December 31, 2001, 2000 and 1999 were \$9,044,903, \$6,887,563, and \$7,780,096, respectively. The full amount has been contributed for 2000 and 1999. Seventy-three percent has been contributed for 2001 with the remainder being reported as a liability within the general long-term obligations account group.

**B. State Teacher's Retirement System (STRS)**

Lorain County contributes to the State Teacher's Retirement System of Ohio (STRS), a cost-sharing multiple employer defined benefit pension plan administered by the State Teacher's Retirement Board. STRS provides retirement and disability benefits, health care benefits and death benefits to plan members and beneficiaries. Benefits are established and may be amended by Chapter 3307 of the Ohio Revised Code. STRS issues a publicly available stand alone financial report that includes financial statements and required supplementary information for STRS. That report may be obtained by writing to the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3771 or by calling (614) 227-4090.

STRS Ohio is a statewide retirement plan for certified teachers and other faculty members employed in the public schools of Ohio or any school, college, university, institution or other agency wholly controlled, managed and supported in whole, or in part, by the state or any political subdivision thereof. Any member who has (i) five years of service credit and attained age 60; (ii) 25 years of service credit and attained age 55; or (iii) 30 years of service credit regardless of age may retire. The maximum annual retirement allowance, payable for life, is the greater of the "formula benefit" or the "money-purchase benefit" calculation. Under the "formula benefit," the retirement allowance is based on years of credited service and final average salary, which is the average of the member's three highest years' salaries. The annual allowance is calculated by using a base percentage of 2.2% multiplied by the total number of years of service credit (including Ohio-valued purchased credit) times the final average salary. The 31<sup>st</sup> year of earned Ohio service credit is calculated at 2.5%. An additional one-tenth of a percent is added to the calculation for every year of earned Ohio service over 31 years (2.6% for 32 years, 2.7% for 33 years and so on) until 100% of final average salary is reached.

For members with 35 or more years of Ohio contributing service, the first 30 years will be calculated at 2.5% instead of 2.2%.

**Lorain County, Ohio**  
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Under the "money-purchase benefit" calculation, a member's lifetime contributions plus interest at specified rates are matched by an equal amount from other STRS funds. This total is then divided by an actuarially determined annuity factor to determine the maximum annual retirement allowance.

A retiree of STRS or other Ohio public retirement system is eligible for reemployment as a teacher following the elapse of two months from the date of retirement. Contributions are made by the reemployed member and employer during the reemployment. Upon termination of reemployment or age 65, whichever comes later, the retiree is eligible for a money-purchase benefit or a lump-sum payment in addition to the original retirement allowance.

Retirement benefits are annually increased by the greater of the amount of the change in the Consumer Price Index (CPI) or the cumulative CPI increases since retirement, less previous cost-of-living increases, up to a maximum of 3% of the original base benefit. The plan offers access to health care benefits to retirees and their dependents. Coverage under the current program includes hospitalization, physicians' fees, prescription drugs, and partial reimbursement of monthly Medicare Part B premiums.

Plan members are required to contribute 9.3 percent of their annual covered salary and the Lorain County is required to contribute at an actuarially determined rate. The current rate is 14 percent of annual covered payroll. The Lorain County's contributions to STRS for the years ended December 31, 2001, 2000 and 1999 were \$167,855, \$171,569, and \$173,499, respectively. The full amount has been contributed for 2001, 2000 and 1999.

**NOTE 15 - POSTEMPLOYMENT BENEFITS**

**A. Public Employees Retirement System (PERS)**

The Public Employees Retirement System of Ohio (PERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit and to primary survivor recipients of such retirants. Health care coverage for disability recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit as described in GASB Statement No. 12, *Disclosure of Information on Postemployment Benefits Other Than Pension Benefits by State and Local Governmental Employers*. A portion of each employer's contribution to PERS is set aside for the funding of post retirement health care based on authority granted by state statute. The 2001 employer contribution rate was 13.55 percent of covered payroll for employees not engaged in law enforcement; 4.3 percent was the portion that was used to fund health care for the year 2001. For law enforcement employees, the employer contribution rate was 16.7 percent of which 4.3 percent was used to fund health care.

Benefits are advanced-funded on an actuarially determined basis. Significant actuarial assumptions, based on PERS's latest actuarial review performed as of December 31, 2000, include a rate of return on investments of 7.75 percent, an annual increase in active employee total payroll of 4.75 percent compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll over and beyond the 4.75 percent base increase between .54 percent and 5.1 percent based on additional annual pay increases. Health care costs were assumed to increase 4.75 percent annually.

An entry age normal actuarial cost method of valuation is used in determining the present value of OPEB. The difference between assumed and actual experience (actuarial gains and losses) becomes part of unfunded actuarial accrued liability.

All investments are carried at market. For actuarial valuation purposes, a smoothed market approach is used. Assets are adjusted annually to reflect 25 percent of unrealized market appreciation or depreciation on investment assets.

The number of active contributing participants was 411,076 statewide. The County's actual contributions for 2001 which were used to fund postemployment benefits were \$2,838,601. PERS's net assets available for payment of benefits at December 31, 2000, (the latest information available) were \$11,735.9 million. The actuarially accrued liability and the

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unfunded actuarial accrued liability, based on the actuarial cost method used, were \$14,364.6 million and \$2,628.7 million, respectively.

For 2001 and 2000 PERS elected to return to an actuarially pre-funded type of disclosure because it is a better percentage of PERS's actual funding methodology. Since 1997, disclosures had been based on a pay-as-you-go funding basis.

In January, 2001 House Bill 416 divided the PERS law enforcement program into two separate divisions with separate employee contribution rates and benefits. The law enforcement classification consisted of sheriffs, deputy sheriffs, and township police with an employee contribution rate of 10.1%. All other members of PERS law enforcement program were placed in a newly named public safety division and continue to contribute at 9.0%. The employer contribution rate for both the law enforcement and public safety divisions is 16.70%.

**B. State Teacher's Retirement System (STRS)**

Access to health care benefits are provided to retired teachers and their dependents through the State Teachers Retirement System (STRS). Coverage under the current program includes hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. All benefit recipients and sponsored dependents are eligible for health care coverage. Pursuant to the Ohio Revised Code, the State Teachers Retirement Board has discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium.

The Ohio Revised Code grants authority to STRS to provide health care coverage to benefit recipients, spouses and dependents. By Ohio law, the cost of coverage paid from STRS funds shall be included in the employer contribution rate, currently 14 percent of covered payroll. The Retirement Board allocated employer contributions to the health care reserve fund from which health care benefits are paid. The Board currently allocates employer contributions equal to four and one half percent (4.5%) of covered payroll to the Health Care Reserve Fund. For Lorain County, this amount equaled \$53,953 during 2001. The balance in the Health Care Reserve Fund was \$3.256 billion at June 30, 2001. As of June 30, 2001, eligible benefits recipients totaled 102,132 statewide. For the year ended June 30, 2001, net health care costs paid by STRS were \$300,772,000. Health care benefits are financed on a pay as you go basis.

June 30, 2001 was the latest date for which information is available.

**NOTE 16 - OTHER EMPLOYEE BENEFITS**

**Compensated Absences**

Vacation leave is earned at rates which vary depending upon length of service and standard work week. Current policy permits vacation leave to be carried forward with supervisory approval. County employees are paid for earned, unused vacation leave at the time of termination of employment. Vacation leave is recognized as a liability in the period in which it is earned.

Sick leave is earned at various rates for every eighty hours worked by various departments. Current policy permits sick leave to be accumulated without limit. At the time of separation with the County, the majority of employees who have five or more years of public service under PERS, shall receive cash payment of sick leave not to exceed 500 hours. The employee shall retain any remaining leave balance for credit upon re-employment in the public service. This sick leave conversion payment shall be based on the employee's rate of pay at the time of separation or death.

The estate of the deceased employee shall be eligible for 100% of the employee's sick leave balance as of the date of their death, providing they are otherwise qualified to receive such benefit (five years of service under PERS). Such payment shall be made in accordance with 2113.04 of the Ohio Revised Code, or shall be paid to the employee's estate.

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**For governmental funds**, the current portion of unpaid compensated absences is that amount expected to be paid using **available expendable** resources, and is reported as an accrued liability in the fund from which the individuals who have accumulated the unpaid compensated absences are paid. The balance of the liability is reported in the general long-term obligations account group in the amount of \$6,856,839. An accrual of \$53,422 for compensated absences payable is reported within the enterprise fund at year end.

**NOTE 17 - OUTSTANDING DEBT**

**A. Short-Term Debt**

Short-term note debt activity for the year ended December 31, 2001, consisted of the following:

	<u>Balance 1/1/01</u>	<u>Issued</u>	<u>(Retired)</u>	<u>Balance 12/31/01</u>
2000-4.76% Water/Sewer Improvement Due 2/23/01	\$157,000	\$ 0	\$(157,000)	\$ 0
2001-4.2% Water/Sewer Improvement Due 2/22/02	0	138,000	0	138,000
2000-5.0% Administrative Office Building Due 7/21/01	100,000	0	(100,000)	0
2001-3.78% Administrative Office Building Due 7/19/02	0	90,000	0	90,000
2000-4.75% Sewer Improvements Due 9/14/01	4,545,000	0	(4,545,000)	0
2001-2.85% Various Purpose Improvements Due 12/12/01	0	5,204,000	(5,204,000)	0
2001-3.30% Highway Improvements Due 4/15/02	0	2,000,000	0	2,000,000
<b>Total Short-Term Notes</b>	<u><b>\$4,802,000</b></u>	<u><b>\$7,432,000</b></u>	<u><b>\$(10,006,000)</b></u>	<u><b>\$2,228,000</b></u>

All of the above notes were backed by the full faith and credit of the County and mature within one year. The note liabilities were reflected in the funds which received the proceeds. The notes were repaid from governmental fund revenues.

**B. Bonded and Other Long-Term Debt**

Changes in long-term obligations of the County during 2001 were as follows:

	<u>Balance 1/1/01</u>	<u>Issued</u>	<u>(Retired)</u>	<u>Balance 12/31/01</u>
<b>General Obligation Bonds- Unvoted</b>				
1977-5.375% Administration Building/Parking Deck	\$120,000	\$ 0	\$(120,000)	\$ 0
1996-3.80% to 5.50% Public Improvement	6,830,000	0	(290,000)	6,540,000
<b>Total General Obligation Bonds- Unvoted</b>	6,950,000	0	(410,000)	6,540,000

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**Special Assessment Bonds**

1987-7.875% Sanitary Sewer	700,000	0	(100,000)	600,000
2000-5.480% Allison Ditch Improvement	6,721		(380)	6,341
1997-6.50% Beechwood Waterline	8,550	0	(2,673)	5,877
2000-4.45% to 5.95% Sanitary Sewer	575,000	0	(10,000)	565,000
2001-2.50% to 5.00% Sewer System Improvement	0	4,560,000	0	4,560,000
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Special Assessment Bonds</b>	<b>1,290,271</b>	<b>4,560,000</b>	<b>(113,053)</b>	<b>5,737,218</b>

**OWDA Loans**

Sewer Improvement 101 – 5.20%	490,421	0	(30,337)	460,084
Sewer Improvement 102 – 4.80%	940,103	0	(50,901)	889,202
Sewer Improvement 103 – 4.56%	315,279	0	(15,757)	299,522
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total OWDA Loans</b>	<b>1,745,803</b>	<b>0</b>	<b>(96,995)</b>	<b>1,648,808</b>
Capital Leases	42,347	0	(42,347)	0
Compensated Absences	6,153,060	1,180,469	(476,690)	6,856,839
Intergovernmental Payable	1,300,985	8,518,883	(7,418,783)	2,401,085
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total General Long-Term Obligations</b>	<b><u>\$17,482,466</u></b>	<b><u>\$14,259,352</u></b>	<b><u>\$8,557,868</u></b>	<b><u>\$23,183,950</u></b>

General obligation bonds are direct obligations of the County and will be paid from the general bond retirement debt service fund using property tax revenues. Special assessment bonds will be paid from the proceeds of special assessments levied against benefited property owners. In the event that a property owner would fail to pay the assessment, payment would be made by the County. Compensated absences reported in the "compensated absences payable" account will be paid from the fund which the employees' salaries are paid. The intergovernmental payable represents contractually required pension contribution paid outside the available period and will be paid from the fund which the employees are paid.

The Ohio Water Development Loans (OWDA) will be repaid with special assessments. In the event that a property owner would fail to pay the assessment, payment would be made by the County.

The following is a summary of the future annual principal and interest debt service requirements for long-term obligations; which includes interest of \$3,157,535 in General Obligations, \$3,102,236 in Special Assessments and \$558,331 in OWDA Loans:

<u>General Year</u>	<u>Special Obligation</u>	<u>OWDA Assessments</u>	<u>Loans</u>
2002	\$648,235	\$557,705	\$180,826
2003	644,510	549,280	180,827
2004	645,020	538,226	180,829
2005	649,510	524,606	180,829
2006	647,710	520,389	180,828
2007-2011	3,230,650	2,145,275	904,142
2012-2016	3,231,900	2,023,988	398,858
2017-2021		1,979,985	
	<hr/>	<hr/>	<hr/>
	<b><u>\$9,697,535</u></b>	<b><u>\$ 8,839,454</u></b>	<b><u>\$ 2,207,139</u></b>

**Lorain County, Ohio**  
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**NOTE 18 - CONDUIT DEBT OBLIGATIONS**

From time to time, the County has issued Healthcare Revenue Bonds to provide financial assistance to health care organizations and Economic Development Bonds for private-sector entities for the acquisition and construction of facilities deemed to be in the public interest. Servicing these debts is the sole obligation of the entities which received the debt proceeds. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

As of December 31, 2001, there were fifteen series of Healthcare Revenue Bonds and seven Economic Development Bonds outstanding with aggregate principal amounts payable of \$787,460,000 and \$26,448,280, respectively.

**NOTE 19 - INTERFUND TRANSACTIONS**

As of December 31, 2001, interfund transactions were as follows:

	<b>Due From</b>	<b>Due To</b>
<b>General Fund</b>	<b>\$22,101</b>	<b>\$10,834</b>
<b>Special Revenue Funds</b>		
Community Development Block Grant	0	1,123
Lorain Area Microloan Program	0	1,718
Dog and Kennel	0	1,337
Recycle Ohio	0	1,465
Job and Family Services	0	2,575
Real Estate Assessment	0	1,506
Motor Vehicle Gasoline Tax	23,375	221
Bascule Bridge	0	78
Community Housing Improvement	0	811
Youth Services	0	789
Reclaim Ohio	0	323
Children Services	0	14,819
MRDD	0	2,035
Supportive Living	0	1,892
Golden Acres	0	422
Metropolitan Enforcement Group	0	837
911 System	0	268
<b>Total Special Revenue Funds</b>	<b>23,375</b>	<b>32,219</b>
<b>Enterprise Fund</b>		
Sanitary Sewer	0	1,685
<b>Agency Funds</b>		
Board of Health	0	45
Soil & Water	0	63
Community Based Correctional Facility	0	630
<b>Total Agency Funds</b>	<b>0</b>	<b>738</b>
<b>Total - All Funds</b>	<b>\$45,476</b>	<b>\$ 45,476</b>



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	<b>Advances to Other Funds</b>	<b>Advances from Other Funds</b>
<b>General Fund</b>	\$8,476,110	\$0
<b>Special Revenue</b>		
Community Development Block Grant	0	315,714
Dog and Kennel	0	90,000
Bascule Bridge	0	165,000
Medicaid Outreach	0	34,850
Community Mental Health	200,000	0
Community Mental Health Medicaid	0	200,000
Prosecutor's Victim Witness	0	20,000
<b>Total Special Revenue Funds</b>	200,000	825,564
<b>Capital Project Fund</b>		
Q Construction	0	7,733,786
<b>Enterprise Fund</b>		
Sanitary Sewer	0	62,500
<b>Agency Fund</b>		
Family and Children First Council	0	54,260
<b>Total - All Funds</b>	<b>\$8,676,110</b>	<b>\$8,676,110</b>
	<b>Interfund Receivables</b>	<b>Interfund Payables</b>
<b>General Fund</b>	\$3,315,626	\$0
<b>Special Revenue</b>		
T-Federal	0	22,000
Community Development Block Grant	0	409,000
Community Housing Improvement	0	500,000
<b>Total Special Revenue Funds</b>	0	931,000
<b>Capital Project Fund</b>		
Q Construction	0	2,228,000
<b>Enterprise Fund</b>		
Sanitary Sewer	0	112,000
<b>Agency Fund</b>		
Family and Children First Council	0	44,626
<b>Total - All Funds</b>	<b>\$3,315,626</b>	<b>\$3,315,626</b>

**Lorain County, Ohio**  
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**NOTE 20 - BUDGETARY BASIS OF ACCOUNTING**

While reporting financial position, results of operations, and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances.

The Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Non-GAAP Basis) - All Governmental Fund Types is presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and the GAAP basis are that:

- a) Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
- b) Expenditures are recorded when encumbered or paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
- c) In order to determine compliance with Ohio law, and to reserve that portion of the applicable appropriation, encumbrances are recorded as the equivalent of an expenditure (budget basis) as opposed to a reservation of fund balance for governmental funds (GAAP basis).
- d) Debt transactions for compliance determination with Ohio law are recorded in a debt service fund (budget basis) as opposed to allocating the short term note payments to the fund in which the original proceeds were recorded (GAAP basis).
- e) Advances are reported on the operating statements (budget basis) rather than as balance sheet transactions (GAAP basis).

The following tables summarize the adjustments necessary to reconcile the GAAP basis statements to the budgetary basis statements on a fund type basis:

Excess(Deficiency) of Revenues and Other Financing Sources Over (Under)  
Expenditures and Other Financing Uses  
All Governmental Fund Types

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>
GAAP Basis	\$(8,768,390)	\$(11,157,199)	\$6,613,571	\$9,455,114
Revenue Accruals	(1,339,954)	6,833,676	5,250,542	1,897,823
Advances In	1,910,141	3,055,880		2,228,000
Expenditure Accruals	104,527	2,728,962	(9,824,922)	865,202
Advances Out	(3,771,537)	(2,669,043)		(755,949)
Encumbrances	(1,585,720)	(4,118,816)		(7,545,095)
<b>Budget Basis</b>	<b><u><u>\$</u>(13,450,933)</u></b>	<b><u><u>\$</u>(5,326,540)</u></b>	<b><u><u>\$</u>2,039,191</u></b>	<b><u><u>\$</u>6,145,095</u></b>

**NOTE 21 - FOOD STAMPS**

The County's Department of Job and Family Services (Welfare) distributed, through contracting issuance centers, federal food stamps to entitled recipients within Lorain County. The receipt and issuance of these stamps have the characteristics

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of federal "grants"; however, Job and Family Services merely acts in an intermediary capacity. Therefore, the inventory value of these stamps is not reflected in the accompanying financial statements as the only economic interest related to these stamps rests with the ultimate recipient. Food stamp activity in the County's Department of Job and Family Services for the year ended December 31, 2001, follows:

Balance 1/1/01	Receipts	Disbursements	Balance 12/31/01
\$55,150	-0-	(\$2,575)	\$52,575

**NOTE 22 – TRANSFER FROM PRIMARY GOVERNMENT**

The component units received \$3,030,661 of operating transfers from The Primary Government. These transfers are included under Intergovernmental Expenditures within the General Fund.

**NOTE 23 - CONTINGENT LIABILITIES**

**A. Grants**

The County received financial assistance from Federal and State agencies in the forms of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the general fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the County at December 31, 2001.

**B. Litigation**

As of December 31, 2001, the County was a party to various other legal proceedings. The ultimate disposition of these proceedings is not presently determinable, but will not, in the opinion of the County, have a material adverse effect on the continued operation of the County.

**NOTE 24 - RELATED PARTY TRANSACTIONS**

During 2001 the County provided facilities, certain equipment, transportation and salaries for administration, implementation and supervision of its programs to Murray Ridge Production Center, Inc. Murray Ridge Production Center, Inc., a discretely presented component unit of Lorain County, disclosed \$534,699 for such contributions.

**NOTE 25 - CONTRACTUAL COMMITMENTS**

During 2001, the County entered into various contracts for building construction and renovations totaling \$3,396,984. The amount paid on the contracts was \$918,529, leaving an outstanding contractual commitment of \$2,478,455.

**NOTE 26 - SUBSEQUENT EVENT**

On May 2, 2002 the County issued \$25,000,000 General Obligation bonds for construction of the Justice Center. The principle will be repaid in various amounts in the years 2002 thru 2022.

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**NOTE 27 - LORAIN COUNTY REGIONAL AIRPORT AUTHORITY**

**1. Reporting Entity**

The Lorain County Regional Airport Authority (Airport) was established pursuant to Ohio Revised Code Section 308.03 by resolution of the Lorain County Commissioners. The Airport is governed by a nine member Board of Trustees (Board) all of whom are appointed by the Lorain County Commissioners. The Lorain County Commissioners approve the Airport budget and all applications for State and Federal grants. The Board adopts annual appropriations, have title to the land and one of the buildings of the Airport, hire and fire Airport staff, and authorize Airport expenditures.

The reporting entity is comprised of the stand-alone government, component units and other organizations that are included to ensure that the financial statements of the Airport are not misleading. The stand-alone government consist of all departments, boards and agencies that are not legally separate from the Airport. Component units are legally separate organizations for which the Airport is financially accountable. The Airport is financially accountable for an organization if the Airport appoints a voting majority of the organization's governing board and (1) the Airport is able to significantly influence the programs or services performed or provided by the organization; or (2) the Airport is legally entitled to or can otherwise access the organization's resources; the Airport is legally obligated or has otherwise assumed the responsibility to financed deficits of or provide financial support to the organization; or the Airport is obligated for the debt of the organization. The Airport is a component unit of Lorain County.

**2. Summary of Significant Accounting Policies**

The Airport uses a proprietary fund type to report on its financial position and the results of its operations. Proprietary fund equity is segregated into contributed capital and retained earnings. The Airport applies all Governmental Accounting Standards Board (GASB) pronouncements as well as the Financial Accounting Standards Board pronouncements issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts. Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary for useful sound financial administration. Goods or services from such activities can be provided either to outside parties (enterprise funds) or to other departments or agencies primarily within the government (internal service funds). The Airport uses an enterprise fund to account for all its activities.

**Basis of accounting and measurement focus** – The financial statements of the Airport have been prepared on the accrual basis in conformity with generally accepted accounting principles as applied to government units. On this basis of accounting, revenues are recognized when earned and become measurable and expenses are recognized when they are incurred, if measurable. Fund equity (i.e. net assets) is segregated into contributed capital and retained earnings. Enterprise fund operating statements present increases (i.e. revenues) and decreases (i.e. expenses) in net assets.

**Cash and Cash equivalents** – For purposes of the statement of cash flows, the Airport considers all highly liquid investments with a maturity of three months or less (demand deposits with banks) to be cash equivalents. During 2001, Airport investments were limited to interest bearing deposit accounts.

**Inventories** – Inventories are recorded at cost on a first-in, first-out basis.

**Fixed assets and depreciation** – Fixed assets are recorded at original cost. Land improvements, buildings, and equipment are depreciated using the straight-line method. A useful life of 40 years for land improvements and buildings, and 5 to 15 years for equipment is used.

**Costs and related accumulated depreciation of property sold or otherwise retired** are removed from the accounts, and gains or losses on disposition are credited to or charged against income.

**Lorain County, Ohio**  
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Routine maintenance, repairs, renewals, and replacement costs are charged against income. Expenditures which materially increase values or extend useful lives are capitalized.

Deposits – At year-end, the total carrying amount of the Airport’s deposits was insured by federal depository insurance and/or secured by collateral as required under either Section 135.18 or Section 135.181 of the Ohio Revised Code.

Use of estimates – The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Change in Accounting Principle – For December 31, 2001 the Airport has adopted GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions* and GASB Statement No. 36, *Recipient Reporting for Certain Shared Nonexchange Revenues*.

As a result of implementation of these statements, there was no impact on prior year balances. Therefore, restatement of prior year balances is not necessary.

### 3. Cash

Cash	\$301,844
Less: Cash Restricted for Airport Master Plan Study	<u>14,986</u>
	<u>\$286,858</u>

The Airport Authority is currently involved in a project to update the Airport Master Plan at an estimated cost of \$149,860. This project is being primarily funded by a grant from the Federal Aviation Administration, which provides for reimbursement to the Airport Authority of 90% of allowable costs as defined in the grant agreement.

### 4. Deposits

The Ohio Revised Code classifies monies held by the Airport into three categories.

- a) Active deposits are public deposits necessary to meet current demands on the treasury. Such monies must be maintained either as cash in the Airport treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.
- b) Inactive deposits are public deposits that Board has identified as not required for use within the current two year period of designation of depositories. Inactive deposits must either be evidenced by certificates of deposit maturing not later than the end of the current period of designation of depositories, or by savings or deposit accounts including, but not limited to, passbook accounts.
- c) Interim deposits are deposits of interim monies. Interim monies are those monies which are not needed for immediate use but which will be needed before the end of the current period of designation of depositories. Interim deposits must be evidenced by time certificates of deposit maturing not more than one year from the date of deposit or by savings or deposit accounts including passbook accounts

Interim monies may be deposited or invested in the following securities:

- 1) U.S. Treasury Notes, Bills, Bonds, or any other obligation or security issued by the U.S Treasury or any other obligation guaranteed as to principal and interest to the U.S. Treasury;
- 2) Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or Instrumentality, including but not limiting to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;

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- 3) Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement exceeds the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
- 4) Bonds and other obligations of the State of Ohio;
- 5) No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) of this section and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions; and,
- 6) The State Treasurer's investment pool (STAROhio).

Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the Airport, and must be purchased with the expectation that it will be held to maturity. Investments may only be made through specified dealers and institutions.

Payment for investments may be made only upon delivery of the securities representing the investments to the Airport or, if the securities are not represented by certificate, upon receipt of confirmation of transfer from the custodian.

Protection of the Airport's deposits is provided by the Federal Deposit Insurance Corporation (FDIC) and by a single collateral pool established by the financial institution to secure the repayment of all public monies deposited with the institution.

At year-end, the carrying amount of the Airport's deposits was \$301,844 (which included petty cash of \$650) and the bank balance was \$300,410. Of the bank balance, \$100,000 was covered by federal depository insurance and \$200,410 was uninsured. Although the securities were held by pledging financial institutions trust department or agent in the Airport's name and all Ohio Revised Code requirements for the investment of money had been followed, noncompliance with federal requirements could potentially subject the Airport to a successful claim by the FDIC.

GASB Statement No. 3, "Deposits with Financial Institutions, Investments (including Repurchase Agreements), and Reverse Repurchase Agreements" requires the Airport's investments to be categorized to give an indication of the level of risk assumed by the Airport at year end. Category 1 includes investments that are insured or registered for which securities are held by the Airport or its agent in the Airport's name. Category 2 includes uninsured and unregistered investments which are held by the counter-party's trust department or agent in the Airport's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the counter-party, or by its trust department or agent but not in the Airport's name. The Airport had no investments at year end.

**5. Receivables**

In the normal course of operating the Airport, credit is granted to Airport tenants and customers. The Board believes no allowance for receivables doubtful of collection is necessary, and none has been provided.

**6. Lease of Premises**

Various lease agreements have been entered into for land rental through December 1, 2018, with options to extend the lease terms. Future base rental income for the leases as of December 31, 2001 are as follows:

2002	\$ 37,841
2003	37,841
2004	37,841
2005	37,841
2006	10,800
Thereafter	118,171

A 99 year lease agreement has also been entered into for land rental of three parcels of land totaling 2.7105 acres through the year 2078 and is renewable forever. The lease provides for a base ground rental use of \$7,289 per year to be adjusted upward by a function of the Consumer Price Index. For the year ended December 31, 2001 rental income including adjustments for prior years was \$8,776.

## 7. Pension Plan

The Airport contributes to the Public Employees Retirement System of Ohio (PERS), a cost-sharing multiple employer public employee retirement system administered by the Public Employees Retirement Board. PERS provides basic retirement benefits, disability, and survivor benefits based on eligible service credit to members and beneficiaries. Benefits are established by Chapter 145 of the Ohio Revised Code. PERS issues a publicly available financial report that includes financial statements and required supplementary information for PERS. That report may be obtained by writing to the Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 466-2085 or 1800-222-PERS(7377).

Plan members are required to contribute 8.5 percent of the annual covered salary to fund pension obligations. The 2001 employer pension contribution rate for the Airport was 13.55 percent of covered payroll, increased from 10.84 percent in 2000. For calendar year 2000 PERS instituted a temporary rollback for state and local governments. Contributions are authorized by state statute. The contribution rates are determined actuarially. The Airport's contributions to PERS for the years ending December 31, 2001, 2000 and 1999 was \$74,050, \$44,020 and \$39,769, respectively, equal to the required contributions for those years.

## 8. Other Post Employment Benefits (OPEB)

The Public Employees Retirement System of Ohio (PERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit and to primary survivor recipients of such retirants. Health care coverage for disability recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit as described in GASB Statement No. 12, *Disclosure of Information on Postemployment Benefits Other Than Pension Benefits by State and Local Governmental Employers*. A portion of each employer's contribution to PERS is set aside for the funding of post retirement health care based on authority granted by state statute. The 2001 employer contribution rate was 13.55 percent of covered payroll for employees; 4.3 percent was the portion that was used to fund health care for the year 2001.

Benefits are advanced-funded on an actuarially determined basis. Significant actuarial assumptions, based on PERS's latest actuarial review performed as of December 31, 2000, include a rate of return on investments of 7.75 percent, an annual increase in active employee total payroll of 4.75 percent compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll over and beyond the 4.75 percent base increase between .54 percent and 5.1 percent based on additional annual pay increases. Health care costs were assumed to increase 4.75 percent annually.

An entry age normal actuarial cost method of valuation is used in determining the present value of OPEB. The difference between assumed and actual experience (actuarial gains and losses) becomes part of unfunded actuarial accrued liability.

All investments are carried at market. For actuarial valuation purposes, a smoothed market approach is used. Assets are adjusted to reflect 25 percent of unrealized market appreciation or depreciation on investment assets.

The number of active contributing participants was 411,076. PERS's net assets available for payment of benefits at December 31, 2000, (the latest information available) were \$11,735.9 million. The actuarially accrued liability and the unfunded actuarial accrued liability were \$14,364.6 million, respectively.

For 2001 and 2000 PERS elected to return to an actuarially pre-funded type of disclosure because it is a better percentage of PERS's actual funding methodology. Since 1997, disclosures had been based on a pay as you go funding basis.

## 9. Compensated Absences

The Airport allows employees to accumulate unused sick leave. In March 2001, the sick leave policy was amended to limit accumulated sick leave. The new policy provides that upon an employee's death or retirement, the employee shall receive

**Lorain County, Ohio**  
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cash payment of one-third of the value of his or her legally accrued and unused sick leave, to a maximum of 333 1/3 hours. In December, 1999 the Board signed an employment contract with the new Airport Executive Director which granted him 1,800 hours of previously accrued sick time. Upon termination, he is eligible for one-third of the value of his legally accrued and unused sick time. The sick leave conversion payment shall be based on the average of the employees base salary rates for the most recent three years. Sick leave benefits are accrued as a liability using the vesting method.

At December 31, 2001 the liability for accrued vacation leave and sick leave is approximately \$58,575.

#### **10. Risk Management**

The Airport is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; injury to employees; and natural disasters. Through Lorain County, the Airport is covered under the County Risk Sharing Authority, Inc. (CORSA). CORSA is a risk sharing pool made up of thirty-nine counties in Ohio and was formed as an Ohio nonprofit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group of primary and excess insurance/self-insurance and risk management program. CORSA insures the Airport for general liability, errors and omissions, property and automobile. The Airport has purchased commercial insurance for aviation and airport and hangerkeepers liability. The Airport also carries employee health and accident insurance and a bond on key management positions. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three fiscal years.

#### **NOTE 28 - LORAIN COUNTY TRANSIT**

##### **1. Organization and Significant Accounting Policies**

**Organization** - Lorain County Transit (the "Transit") was created pursuant to Section 306.01 through 306.13 of the Ohio Revised Code for the purpose of providing public transportation in Lorain County, Ohio. As a political subdivision it is distinct from, and is not an agency of, the State of Ohio or any other local governmental unit. The Transit is not subject to federal or state income taxes.

The Transit is managed by a seven-member Board of Trustees and provides virtually all public transportation within Lorain County.

**Operations** - Lorain County Transit has no dedicated local funding source. The Transit received local operating subsidies from Lorain County of \$2,113,000 and \$1,616,794 for the years 2001 and 2000, respectively. The Transit is dependent on Lorain County for operating subsidies. Management plans to continue requesting annual subsidies from Lorain County until such time as a dedicated local funding source is obtained (e.g. sales tax levy).

**Reporting Entity** - The Transit has adopted the provisions of Statement No. 14 of the Governmental Accounting Standards Board regarding the definition of the financial reporting entity. Accordingly, the accompanying financial statements include only the accounts and transactions of the Transit. Under the criteria specified in Statement No. 14, the Transit has no component units. The Transit is, however, considered to be a component unit of Lorain County (the "County") by virtue of the fact that the Transit's Board of Trustees is appointed by the Lorain County Board of Commissioners and the County's ability to impose its will on the Transit. These conclusions regarding the financial entity are based on the concept of financial accountability. The Transit is not financially accountable to any other organizations.

**Basis of Accounting** - The Transit follows the accrual basis of accounting, whereby revenues and expenses are recognized in the period earned or incurred. The measurement focus is on determination of net income, financial position, and cash flows. All transactions are accounted for in a single enterprise fund.

In accordance with Statement No. 20 of the Governmental Accounting Standards Board *Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities that Use Proprietary Fund Accounting*, the Transit has elected not to apply the provisions of the statements and interpretations of the Financial Accounting Standards Board issued



**Lorain County, Ohio**  
**Notes to the General Purpose Financial Statements**  
**For the Year Ended December 31, 2001**

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after November 30, 1989. The Transit will continue applying all applicable pronouncements issued by the Governmental Accounting Standards Board.

**Cash and Investments** – The Transit considers highly liquid investments, with an original maturity of three months or less, to be cash equivalents. Investments with an original maturity of three months or more are disclosed as investments.

As a governmental entity other than an external investment pool in accordance with GASB 31, the Transit's investments are stated at market value, except for interest-earnings investment contracts and money market investments that have maturity of one year or less at the time of purchase.

**Equipment and Depreciation** - Equipment is stated at historical cost. The costs of normal maintenance and repairs are charged to operations as incurred.

Depreciation is computed using the straight-line method over the estimated useful lives of the respective assets as follows:

<u>Description</u>	<u>Years</u>
Transportation Equipment	6-10
Other Equipment	10
Facilities	25

Depreciation recognized on assets acquired or constructed through grants externally restricted for capital acquisitions are closed to the appropriate contributed capital account. Net income (loss) adjusted by the amount of depreciation on fixed assets acquired in this manner is closed to retained earnings.

**Recognition of Revenue, Receivables and Deferred Revenues** - Passenger fares are recorded as revenue at the time services are performed.

The Federal Transit Administration (FTA) and the Ohio Department of Transportation (ODOT) provide financial assistance and make grants directly to the Transit for property and equipment. Operating grants and special fare assistance awards made on the basis of entitlement periods are recorded as grant receivables and revenues over the entitlement period. Capital grants for the acquisition of property and equipment (reimbursement type grants) are recorded as grant receivables and credited to contributed capital when the related qualified expenditures are incurred. Capital grants received in advance of project costs being incurred are deferred. Subsidies from various local governments/agencies are recognized when received.

**Contributed Services** - The Transit records the fair value of contributed services as both an operating expense and nonoperating revenue in the statement of revenues and expenses.

**Compensated Absences** – In accordance with GASB Statement No. 16, *Accounting for Compensated Absences*, vacation time is accrued as liabilities when an employee's right to receive compensation is attributable to services already rendered and it is probable that the employee will be compensated through paid time off or some other means, such as cash payments at termination or retirement. Leave time that has been earned but is unavailable for use as paid time off or as some other form of compensation because an employee has not met the minimum service time requirement, is accrued to the extent that it is considered to be probable that the conditions for compensation will be met in the future. Sick leave is accrued using the vesting method, whereby the liability is recorded on the basis of leave accumulated by employees who are eligible to receive termination payments as of the balance sheet date.

## **2. Change in Accounting Principle**

For December 31, 2001, the Transit has adopted GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions* and GASB Statement No. 36, *Recipient Reporting for Certain Shared Nonexchange Revenues*. GASB Statement No. 36 modified the provisions of GASB Statement No. 33 for certain specific nonexchange revenues.

**Lorain County, Ohio**  
**Notes to the General Purpose Financial Statements**  
**For the Year Ended December 31, 2001**

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GASB Statement No. 33 and GASB Statement No. 36 were required for the current year. These statements clarified the timing requirements for recognizing assets, liabilities, revenues, and expenditures/expenses associated with non exchange transactions. As a result of implementation of these statements, there was no impact on prior year balances. Therefore, restatement of prior year balances is not necessary.

### **3. Deposits and Investments**

Ohio law requires the classification of funds held by the Transit into three categories. Category 1 consists of “active” funds – those funds required to be kept in a “cash” or “cash equivalent” status for immediate use by the Transit. Such funds must be maintained either as cash in the Transit treasury or in depository accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts.

Category 2 consists of “inactive” funds – those funds not required for use within the current two year period of designation of depositories. Inactive funds may be deposited or invested only as certificates of deposit maturing not later than the end of the current period of designation of depositories.

Category 3 consists of “interim” funds – those funds which are not needed for immediate use but which will be needed before the end of the current period of designation of depositories. Interim funds may be invested or deposited in the following securities:

- United States treasury notes, bills, bonds, or any other obligation or security issued by the United States treasury or any other obligation guaranteed as to principal or interest by the United States;
- Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the federal national mortgage association, federal home loan bank, federal farm credit bank, federal home loan mortgage corporation, government national mortgage association, and student loan marketing association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
- Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
- Interim deposits in eligible institution applying for interim funds;
- Bonds and other obligations of the State of Ohio;
- No-load money market mutual funds consisting exclusively of obligations described in the first two bullets of this section and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions, and
- The State Treasury Asset Reserve of Ohio (STAR Ohio).

Ohio Law requires that deposits be placed in eligible banks or savings and loan associations located in Ohio. Any public depository in which the Transit places deposits must pledge as collateral eligible securities of aggregate market value equal to the excess of deposits not insured by the Federal Deposit Insurance Corporation (FDIC). The securities pledged as collateral are pledged to a pool for each individual financial institution in amounts equal to at least 110% of the carrying value of all public deposits held by each institution. Obligations that may be pledged as collateral are limited to obligations of the United States and its agencies and obligations of any state, county, municipal corporation or other legally constituted authority, of any other state or any instrumentality of such county, municipal corporation or other authority. Based upon criteria described in GASB Statement No. 3, “Deposits With Financial Institutions, Investments (including Repurchase

**Lorain County, Ohio**  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 2001

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Agreements) and Reverse Repurchase Agreements,” collateral held in single financial collateral pools with securities being held by the pledging financial institutions’ agent in the pool’s name are classified as Category 3.

The Governmental Accounting Standards Board has established risk categories for deposits and investments as follows:

**Deposits**

- Category 1** Insured or collateralized with securities held by the Transit or by its agent in the Transit’s name.
- Category 2** Collateralized with securities held by the pledging financial institution’s trust department or agent in the Transit’s name.
- Category 3** Uncollateralized or collateralized with securities held by the pledging financial institution’s trust department or agent but not in the Transit’s name.

**Investments**

- Category 1** Insured or registered, or securities held by the Transit or its agent in the Transit’s name.
- Category 2** Uninsured and unregistered, with securities held by the counterparty’s trust department or agent in the Transit’s name.
- Category 3** Uninsured and unregistered, with securities held by the counterparty or by its trust department or agent but not in the Transit’s name.

**Deposits** – All deposits are carried at cost. At year end, the carrying amounts of the Transit’s deposits were \$1,711,406 at December 31, 2001, with bank balances of \$1,711,717. Of the bank balances, \$249,839 was covered by Federal Depository Insurance. The remaining amount of \$1,461,878 was classified as risk category 3.

The Transit did not have any investments during 2001.

**4. Defined Benefit Pension Plan**

Lorain County Transit contributes to the Public Employees Retirement System of Ohio (PERS), a cost-sharing multiple employer defined benefit pension plan administered by the Public Employees Retirement Board. PERS provides basic retirement benefits, disability, annual cost of living adjustments, and survivor benefits based on eligible service credit to members and beneficiaries. Benefits are established and may be amended by Chapter 145 of the Ohio Revised Code. PERS issues a publicly available stand alone financial report that includes financial statements and required supplementary information for PERS. That report may be obtained by writing to the Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 466-2085 or 1-800-222-PERS(7377).

Plan members are required to contribute 8.5 percent of their annual covered salary to fund pension obligations. The 2001 employer pension contribution rate for Lorain County Transit was 13.55 percent of covered payroll for employees. Contributions are authorized by state statute. The contribution rates are determined actuarially. Lorain County Transit’s required contribution to PERS for the years ended December 31, 2001, 2000 and 1999 were \$31,662, \$28,678, and \$28,571, respectively. The full amount has been contributed for each year.

The Public Employees Retirement System of Ohio(PERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit and to primary survivor recipients of such retirants. Health care coverage for disability recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit as described in GASB Statement No. 12, *Disclosure of Information on Postemployment Benefits Other Than Pension Benefits by State and Local Governmental Employers*. A portion of each employer’s contribution to PERS is set aside for the funding of post retirement health care based on authority granted by

**Lorain County, Ohio**  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 2001

state statute. The 2001 employer contribution rate was 13.55 percent of covered payroll for employees; 4.3 percent was the portion that was used to fund health care for the year 2001.

Benefits are advanced-funded on an actuarially determined basis. Significant actuarial assumptions, based on PERS's latest actuarial review performed as of December 31, 2000, include a rate of return on investments of 7.75 percent, an annual increase in active employee total payroll of 4.75 percent compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll over and beyond the 4.75 percent base increase between .54 percent and 5.1 percent based on additional annual pay increases. Health care costs were assumed to increase 4.75 percent annually.

An entry age normal actuarial cost method of valuation is used in determining the present value of OPEB. The difference between assumed and actual experience (actuarial gains and losses) becomes part of unfunded actuarial accrued liability.

All investments are carried at market. For actuarial valuation purposes, a smoothed market approach is used. Assets are adjusted annually to reflect 25 percent of unrealized market appreciation or depreciation on investment assets.

The number of active contribution participants was 411,076 statewide. The Lorain County Transit's actual contributions for 2001 which were used to fund postemployment benefits were \$10,048. PERS's net assets available for payment of benefits at December 31, 2000, (the latest information available) were \$11,735.9 million. The actuarially accrued liability and the unfunded actuarial accrued liability, based on the actuarial cost method used were \$14,364.6 million and \$2,628.7 million, respectively.

For 2001 and 2000 PERS elected to return to an actuarially pre-funded type of disclosure because it is a better percentage of PERS's actual funding methodology. Since 1997, disclosures had been based on a pay as you go funding basis.

**5. Contingencies**

**Federal and State Grants**

Under the terms of the various grants, periodic audits are required where certain costs could be questioned as not being an eligible expenditure under the terms of the grant. Questioned costs could be identified during audits to be conducted in the future. In the opinion of the Transit's management, no material grant expenditures will be disallowed.

**6. Grants, Reimbursements, and Special Fare Assistance**

Grants, reimbursements, and special fare assistance included in the statement of revenues and expenses for the year ended December 31, 2001 consist of the following:

<b>Federal</b>	
FTA Planning Grants	\$ 172,345
FTA Capital Grants Reimbursing Operating Expenses	<u>1,019,319</u>
<b>Total</b>	<b><u><u>\$1,191,664</u></u></b>
<b>State</b>	
ODOT Planning Assistance	\$ 20,298
ODOT Elderly Fare Assistance	69,149
ODOT Capital Grants Reimbursing Operating Expenses	<u>727,816</u>
<b>Total</b>	<b><u><u>\$ 817,263</u></u></b>
<b>Local</b>	
Operating Assistance and Reimbursements	<u>\$ 2,506,396</u>
<b>Total</b>	<b><u><u>\$ 2,506,396</u></u></b>

**Lorain County, Ohio**  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 2001

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**7. Risk Management**

The Transit is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets, errors or omissions, injuries to employees, or acts of God. Commercial insurance has been obtained through Schlather Insurance Agency, Inc. to cover damage or destruction to the Transit's property and for public liability, personal injury, and third-party property damage claims.

Employee health care benefits are provided under a group insurance arrangement and the Transit is insured through the State of Ohio for workers' compensation benefits.

Settled claims have not exceeded the Transit's commercial insurance coverage for any of the past five years.

The Transit's umbrella liability is protected by State Auto Insurance Company with a \$1,000,000 single occurrence and \$2,000,000 in aggregate limit. Vehicles are covered by State Auto Insurance Company and have a \$100 deductible for comprehensive collision. Automobile liability has a \$1,000,000 combined single limit of liability.

**8. Restatement of Retained Earnings**

The net profit for the year ended December 31, 2000 and retained earnings at December 31, 2000 have been reduced by \$43,461 due to revenues lost when state and federal grants expired. Revenues were billed to grants in the year 2000 that subsequently were found to have expired and were uncollectible. Accordingly, grants received, profit for year 2000, and retained earnings have been reduced \$43,461.

Net Profit for Year ended December 31, 2000	<u>\$ 593,842</u>	<u>\$ (43,461)</u>	<u>\$ 550,381</u>
Retained Earnings at December 31, 2000	<u>\$1,540,813</u>	<u>\$ (43,461)</u>	<u>\$1,497,352</u>

**NOTE 29 - MURRAY RIDGE PRODUCTION CENTER, INC.**

**1. Summary of Significant Accounting Policies**

- A. Equipment - These assets are stated at cost and depreciated on the straight-line and declining-balance methods over the estimated useful lives of the various assets.  
  
Maintenance and repairs are charged against earnings when incurred. Additions and major renewals are capitalized.
- B. Income Taxes - Murray Ridge Production Center, Inc., is a non-profit corporation and is exempt from Federal income taxes under Section 501 (c) (3) of the Internal Revenue Code.
- C. Donated Services - Donated services of management, direct supervision, rent, etc., have been provided by the Lorain County Board of Mental Retardation/Developmental Disabilities. During the year ended June 30, 2001 the value of these services was estimated to be \$534,699.
- D. Use of Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**Lorain County, Ohio**  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 2001

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**2. Concentrations of Credit Risk**

Financial instruments that potentially subject the organization to credit risk include cash on deposit with five financial institutions amounting to \$373,187 at June 30, 2001 which was insured for \$285,175 by the Federal Deposit Insurance Corporation. The organization had extended unsecured credit to regular customers amounting to \$197,983 at June 30, 2001.

**3. Investments**

Investments at June 30, 2001 consist of various corporate bonds which are recorded at fair value.

COMBINING, INDIVIDUAL FUND  
AND  
ACCOUNT GROUP  
STATEMENTS AND SCHEDULES

## **General Fund**

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**The General Fund is used to account for all financial resources of the County except those required to be accounted for in another fund.**



**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual (Non-GAAP Basis)  
*General Fund*  
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Property and Other Taxes	\$6,194,567	\$6,194,567		\$6,194,567	\$0
Sales Tax	12,696,430	12,696,430		12,696,430	0
Charges for Services	1,185,855	1,185,855		1,185,855	0
Licenses, Permits and Fees	8,784,339	8,624,509		8,624,509	(159,830)
Fines and Forfeitures	1,245,009	1,245,009		1,245,009	0
Intergovernmental	10,659,156	10,659,156		10,659,156	0
Interest	7,876,831	7,876,831		7,876,831	0
Other	1,541,211	1,541,211		1,541,211	0
<b>Total Revenues</b>	<b>50,183,398</b>	<b>50,023,568</b>		<b>50,023,568</b>	<b>(159,830)</b>
<b>Expenditures</b>					
<b>Current:</b>					
<b>General Government:</b>					
<b>Legislative and Executive:</b>					
<b>Commissioners:</b>					
Salaries and Wages	1,315,749	1,283,541	\$0	1,283,541	32,208
Fringe Benefits	169,276	161,600	0	161,600	7,676
Supplies and Materials	31,607	30,895	592	31,487	120
Capital Outlay	21,056	12,520	5,261	17,781	3,275
Equipment	31,617	25,260	597	25,857	5,760
Other	147,747	82,960	4,157	87,117	60,630
<b>Total Commissioners</b>	<b>1,717,052</b>	<b>1,596,776</b>	<b>10,607</b>	<b>1,607,383</b>	<b>109,669</b>
<b>Auditor:</b>					
Salaries and Wages	1,241,624	1,240,904	0	1,240,904	720
Fringe Benefits	164,167	158,998	0	158,998	5,169
Supplies and Materials	45,499	36,889	1,355	38,244	7,255
Contractual Services	160,894	110,390	41,756	152,146	8,748
Capital Outlay	52,590	28,541	10,609	39,150	13,440
Other	148,966	122,850	940	123,790	25,176
<b>Total Auditor</b>	<b>1,813,740</b>	<b>1,698,572</b>	<b>54,660</b>	<b>1,753,232</b>	<b>60,508</b>
<b>Treasurer:</b>					
Salaries and Wages	314,351	309,997	0	309,997	4,354
Fringe Benefits	43,687	43,687	0	43,687	0
Supplies and Materials	18,808	8,756	2,911	11,667	7,141
Contractual Services	5,750	3,848	0	3,848	1,902
Capital Outlay	25,769	9,114	5,322	14,436	11,333
Other	11,100	7,202	0	7,202	3,898
<b>Total Treasurer</b>	<b>419,465</b>	<b>382,604</b>	<b>8,233</b>	<b>390,837</b>	<b>28,628</b>

(continued)

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual (Non-GAAP Basis)  
*General Fund (continued)*  
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Prosecuting Attorney:</b>					
Salaries and Wages	2,585,639	2,350,868	0	2,350,868	234,771
Fringe Benefits	382,426	341,820	0	341,820	40,606
Supplies and Materials	30,239	25,590	2,574	28,164	2,075
Contractual Services	15,963	10,535	736	11,271	4,692
Capital Outlay	106,138	78,424	11,363	89,787	16,351
Other	71,154	69,374	0	69,374	1,780
<b>Total Prosecuting Attorney</b>	<b>3,191,559</b>	<b>2,876,611</b>	<b>14,673</b>	<b>2,891,284</b>	<b>300,275</b>
<b>Records Center:</b>					
Salaries and Wages	102,648	73,352	0	\$73,352	\$29,296
Fringe Benefits	13,521	10,028	0	10,028	3,493
Supplies and Materials	13,310	7,090	0	7,090	6,220
Contractual Services	68,771	44,852	4,578	49,430	19,341
Capital Outlay	84,144	66,928	393	67,321	16,823
Other	1,500	180	0	180	1,320
<b>Total Records Center</b>	<b>283,894</b>	<b>202,430</b>	<b>4,971</b>	<b>207,401</b>	<b>76,493</b>
<b>Board of Revisions:</b>					
Salaries and Wages	70,000	64,192	0	64,192	5,808
Fringe Benefits	9,287	8,910	0	8,910	377
Supplies and Materials	1,209	975	0	975	234
Contractual Services	200	0	0	0	200
Capital Outlay	8,912	6,008	0	6,008	2,904
Other	500	284	0	284	216
<b>Total Board of Revisions</b>	<b>90,108</b>	<b>80,369</b>	<b>0</b>	<b>80,369</b>	<b>9,739</b>
<b>Board of Elections:</b>					
Salaries and Wages	1,219,435	1,099,723	0	1,099,723	119,712
Fringe Benefits	125,074	118,537	0	118,537	6,537
Supplies and Materials	84,954	68,002	11,500	79,502	5,452
Contractual Services	140,981	128,613	882	129,495	11,486
Capital Outlay	25,500	8,887	13	8,900	16,600
Other	83,390	54,862	0	54,862	28,528
<b>Total Board of Elections</b>	<b>1,679,334</b>	<b>1,478,624</b>	<b>12,395</b>	<b>1,491,019</b>	<b>188,315</b>
<b>Community Maintenance:</b>					
Salaries and Wages	1,121,195	1,120,595	0	1,120,595	600
Fringe Benefits	145,230	145,213	0	145,213	17
Supplies and Materials	621,466	531,395	46,525	577,920	43,546
Contractual Services	2,967,992	2,451,053	53,291	2,504,344	463,648
Equipment	106,417	69,353	14,104	83,457	22,960
Capital Outlay	616,996	360,687	6,309	366,996	250,000
Other	27,239	21,154	4,340	25,494	1,745
<b>Total Community Maintenance</b>	<b>5,606,535</b>	<b>4,699,450</b>	<b>124,569</b>	<b>4,824,019</b>	<b>782,516</b>

(continued)

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual (Non-GAAP Basis)  
*General Fund (continued)*  
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Community Development:</b>					
Salaries and Wages	304,217	287,744	0	287,744	16,473
Fringe Benefits	35,766	35,766	0	35,766	0
Supplies and Materials	2,697	2,116	60	2,176	521
Contractual Services	721,325	370,206	214,709	584,915	136,410
Capital Outlay	50,735	0	29,583	29,583	21,152
Other	205,065	105,290	0	105,290	99,775
<b>Total Community Development</b>	<b>1,319,805</b>	<b>801,122</b>	<b>244,352</b>	<b>1,045,474</b>	<b>274,331</b>
<b>Recorder:</b>					
Salaries and Wages	570,414	541,836	0	541,836	28,578
Fringe Benefits	76,065	70,013	0	70,013	6,052
Supplies and Materials	8,341	6,913	0	6,913	1,428
Other	7,506	5,174	0	5,174	2,332
<b>Total Recorder</b>	<b>662,326</b>	<b>623,936</b>	<b>0</b>	<b>623,936</b>	<b>38,390</b>
<b>Insurance/Pensions/Taxes:</b>					
Fringe Benefits	3,930,947	3,506,060	769	3,506,829	424,118
Other	111,650	53,618	0	53,618	58,032
<b>Total Insurance/Pensions/Taxes</b>	<b>4,042,597</b>	<b>3,559,678</b>	<b>769</b>	<b>3,560,447</b>	<b>482,150</b>
<b>Miscellaneous:</b>					
Fringe Benefits	4,743	4,743	0	4,743	0
Contractual Services	880,721	533,982	321,984	855,966	24,755
Other	3,124,385	1,027,782	21,270	1,049,052	2,075,333
<b>Total Miscellaneous</b>	<b>4,009,849</b>	<b>1,566,507</b>	<b>343,254</b>	<b>1,909,761</b>	<b>2,100,088</b>
<b>Total General Government - Legislative and Executive</b>	<b>24,836,264</b>	<b>19,566,679</b>	<b>818,483</b>	<b>20,385,162</b>	<b>4,451,102</b>
<b>Judicial:</b>					
<b>Court of Appeals:</b>					
Contractual Services	189,282	169,752	0	169,752	19,530
<b>Total Court of Appeals</b>	<b>189,282</b>	<b>169,752</b>	<b>0</b>	<b>169,752</b>	<b>19,530</b>

(continued)

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual (Non-GAAP Basis)  
*General Fund (continued)*  
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Common Pleas Court:</b>					
Salaries and Wages	1,627,076	1,612,476	0	1,612,476	14,600
Fringe Benefits	211,483	211,483	0	211,483	0
Supplies and Materials	60,400	28,021	80	28,101	32,299
Contractual Services	1,104,051	800,998	4,407	805,405	298,646
Capital Outlay	75,455	14,510	2,824	17,334	58,121
Other	67,235	29,852	0	29,852	37,383
<b>Total Common Pleas Court</b>	<b>3,145,700</b>	<b>2,697,340</b>	<b>7,311</b>	<b>2,704,651</b>	<b>441,049</b>
<b>Domestic Relations-Domestic Relations:</b>					
Salaries and Wages	1,790,680	1,790,611	0	1,790,611	69
Fringe Benefits	238,517	238,060	0	238,060	457
Supplies and Materials	28,532	27,211	1,320	28,531	1
Contractual Services	14,252	14,081	0	14,081	171
Capital Outlay	20,223	13,971	6,245	20,216	7
Other	22,700	20,840	0	20,840	1,860
<b>Total Domestic Relations - Domestic Relations</b>	<b>2,114,904</b>	<b>2,104,774</b>	<b>7,565</b>	<b>2,112,339</b>	<b>2,565</b>
<b>Domestic Relations-Juvenile Probation:</b>					
Salaries and Wages	1,319,158	1,318,655	0	1,318,655	503
Fringe Benefits	169,242	169,198	0	169,198	44
Supplies and Materials	28,900	26,150	2,730	28,880	20
Contractual Services	264,566	264,460	0	264,460	106
Capital Outlay	82,793	67,758	14,668	82,426	367
Other	40,231	34,754	5,035	39,789	442
<b>Total Domestic Relations- Juvenile Probation</b>	<b>1,904,890</b>	<b>1,880,975</b>	<b>22,433</b>	<b>1,903,408</b>	<b>1,482</b>
<b>Domestic Relations-Juvenile Detention Home:</b>					
Salaries and Wages	1,104,948	1,099,668	0	1,099,668	5,280
Fringe Benefits	142,941	142,865	0	142,865	76
Supplies and Materials	88,414	82,137	6,194	88,331	83
Contractual Services	431,233	407,739	20,254	427,993	3,240
Capital Outlay	10,276	8,060	1,777	9,837	439
Other	340	298	0	298	42
<b>Total Domestic Relations-Juvenile Detention Home</b>	<b>1,778,152</b>	<b>1,740,767</b>	<b>28,225</b>	<b>1,768,992</b>	<b>9,160</b>

(continued)

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual (Non-GAAP Basis)  
*General Fund (continued)*  
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Domestic Relations-Child Support:</b>					
Salaries and Wages	308,799	307,928	0	307,928	871
Fringe Benefits	82,363	81,728	0	81,728	635
Supplies and Materials	27,437	23,090	4,347	27,437	0
Contractual Services	31,241	31,241	0	31,241	0
Capital Outlay	5,335	4,919	416	5,335	0
Other	11,451	5,657	0	5,657	5,794
<b>Total Domestic Relations-Child Support</b>	<b>466,626</b>	<b>454,563</b>	<b>4,763</b>	<b>459,326</b>	<b>7,300</b>
<b>Domestic Relations-Hazel Webber Home:</b>					
Salaries and Wages	466,676	464,506	0	464,506	2,170
Fringe Benefits	61,499	61,346	0	61,346	153
Supplies and Materials	8,010	5,995	2,000	7,995	15
Contractual Services	38,424	38,210	0	38,210	214
Capital Outlay	1,321	1,296	0	1,296	25
Other	700	634	0	634	66
<b>Total Domestic Relations-Hazel Webber Home</b>	<b>576,630</b>	<b>571,987</b>	<b>2,000</b>	<b>573,987</b>	<b>2,643</b>
<b>Probate Court:</b>					
Salaries and Wages	389,590	389,556	0	389,556	34
Fringe Benefits	51,312	49,513	0	49,513	1,799
Supplies and Materials	16,450	15,718	597	16,315	135
Contractual Services	49,850	48,770	768	49,538	312
Capital Outlay	22,856	13,792	9,008	22,800	56
Other	31,530	9,873	0	9,873	21,657
<b>Total Probate Court</b>	<b>561,588</b>	<b>527,222</b>	<b>10,373</b>	<b>537,595</b>	<b>23,993</b>
<b>Clerk of Courts:</b>					
Salaries and Wages	943,234	941,863	0	941,863	1,371
Fringe Benefits	124,355	121,804	0	121,804	2,551
Supplies and Materials	31,286	28,773	1,556	30,329	957
Contractual Services	67,968	52,678	9,765	62,443	5,525
Capital Outlay	17,000	16,409	0	16,409	591
Other	42,830	24,640	1,019	25,659	17,171
<b>Total Clerk of Courts</b>	<b>1,226,673</b>	<b>1,186,167</b>	<b>12,340</b>	<b>1,198,507</b>	<b>28,166</b>
<b>Municipal Courts:</b>					
Salaries and Wages	553,396	485,553	0	485,553	67,843
Fringe Benefits	104,273	78,838	0	78,838	25,435
Contractual Services	215,742	194,084	0	194,084	21,658
<b>Total Municipal Courts</b>	<b>873,411</b>	<b>758,475</b>	<b>0</b>	<b>758,475</b>	<b>114,936</b>

(continued)

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual (Non-GAAP Basis)  
*General Fund (continued)*  
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
Education Law Libraries:					
Salaries and Wages	44,000	43,978	0	43,978	22
Fringe Benefits	5,823	5,735	0	5,735	88
<b>Total Education Law Libraries</b>	<b>49,823</b>	<b>49,713</b>	<b>0</b>	<b>49,713</b>	<b>110</b>
<b>Total General Government - Judicial</b>	<b>12,887,679</b>	<b>12,141,735</b>	<b>95,010</b>	<b>12,236,745</b>	<b>650,934</b>
Public Safety:					
Coroner:					
Salaries and Wages	293,745	293,731	0	293,731	14
Fringe Benefits	39,659	39,095	0	39,095	564
Supplies and Materials	4,059	3,904	0	3,904	155
Contractual Services	72,820	56,038	13,348	69,386	3,434
Capital Outlay	7,500	479	0	479	7,021
Other	20,910	17,845	0	17,845	3,065
<b>Total Coroner</b>	<b>438,693</b>	<b>411,092</b>	<b>13,348</b>	<b>424,440</b>	<b>14,253</b>
Sheriff:					
Salaries and Wages	3,937,018	3,902,491	0	3,902,491	34,527
Fringe Benefits	689,945	638,122	0	638,122	51,823
Supplies and Materials	248,767	217,557	14,448	232,005	16,762
Contractual Services	99,722	68,557	4,657	73,214	26,508
Capital Outlay	422,183	83,766	268,066	351,832	70,351
Other	99,172	87,803	0	87,803	11,369
<b>Total Sheriff</b>	<b>5,496,807</b>	<b>4,998,296</b>	<b>287,171</b>	<b>5,285,467</b>	<b>211,340</b>
Hazardous Materials Coordination:					
Salaries and Wages	53,410	53,362	0	53,362	48
Fringe Benefits	7,309	7,107	0	7,107	202
Supplies and Materials	177	0	0	0	177
Capital Outlay	855	0	0	0	855
Other	3,230	3,094	0	3,094	136
<b>Total Hazardous Materials Coordination</b>	<b>64,981</b>	<b>63,563</b>	<b>0</b>	<b>63,563</b>	<b>1,418</b>
Community Disaster Services:					
Salaries and Wages	90,714	90,470	0	90,470	244
Fringe Benefits	12,094	11,979	0	11,979	115
Supplies and Materials	8,500	4,625	0	4,625	3,875
Contractual Services	18,981	16,472	0	16,472	2,509
Capital Outlay	47,480	25,718	21,673	47,391	89
Other	16,870	12,401	1,700	14,101	2,769
<b>Total Community Disaster Services</b>	<b>194,639</b>	<b>161,665</b>	<b>23,373</b>	<b>185,038</b>	<b>9,601</b>
<b>Total Public Safety</b>	<b>6,195,120</b>	<b>5,634,616</b>	<b>323,892</b>	<b>5,958,508</b>	<b>236,612</b>

(continued)

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual (Non-GAAP Basis)  
*General Fund (continued)*  
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
Public Works:					
Engineer:					
Salaries and Wages	181,969	170,623	0	170,623	11,346
Fringe Benefits	26,869	23,017	0	23,017	3,852
Supplies and Materials	4,577	3,961	0	3,961	616
Contractual Services	2,460	1,695	0	1,695	765
Equipment	34,037	3,218	22,882	26,100	7,937
Other	2,800	296	0	296	2,504
Total Public Works:	<u>252,712</u>	<u>202,810</u>	<u>22,882</u>	<u>225,692</u>	<u>27,020</u>
Health:					
Registration of Vital Statistics:					
Contractual Services	4,971	3,924	0	3,924	1,047
Total Health	<u>4,971</u>	<u>3,924</u>	<u>0</u>	<u>3,924</u>	<u>1,047</u>
Human Services:					
Workforce Development Agency:					
Salaries and Wages	35,000	26,855	0	26,855	8,145
Fringe Benefits	11,040	0	0	0	11,040
Total Workforce Development Agency	<u>46,040</u>	<u>26,855</u>	<u>0</u>	<u>26,855</u>	<u>19,185</u>
Soldiers' Relief Commission Board:					
Salaries and Wages	247,337	246,769	0	246,769	568
Fringe Benefits	31,564	31,553	0	31,553	11
Supplies and Materials	20,420	17,524	2,597	20,121	299
Contract Services	1,866	1,536	0	1,536	330
Equipment	6,492	6,179	0	6,179	313
Other	345,483	339,798	0	339,798	5,685
Total Soldiers' Relief Commission Board	<u>653,162</u>	<u>643,359</u>	<u>2,597</u>	<u>645,956</u>	<u>7,206</u>
Public Assistance:					
Other - Grants	758,600	729,112	0	729,112	29,488
Total Public Assistance	<u>758,600</u>	<u>729,112</u>	<u>0</u>	<u>729,112</u>	<u>29,488</u>
Total Human Services	<u>1,457,802</u>	<u>1,399,326</u>	<u>2,597</u>	<u>1,401,923</u>	<u>55,879</u>

(continued)

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual (Non-GAAP Basis)  
*General Fund (continued)*  
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
Capital Outlay:					
Capital Improvements	1,768,962	853,199	322,856	1,176,055	592,907
Intergovernmental:					
Contractual Services	3,718	565	0	565	3,153
Other - Grants	6,538,935	6,468,827	0	6,468,827	70,108
<b>Total Intergovernmental</b>	<u>6,542,653</u>	<u>6,469,392</u>	<u>0</u>	<u>6,469,392</u>	<u>73,261</u>
<b>Total Expenditures</b>	<u>53,946,163</u>	<u>46,271,681</u>	<u>1,585,720</u>	<u>47,857,401</u>	<u>6,088,762</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(3,762,765)</u>	<u>3,751,887</u>	<u>(1,585,720)</u>	<u>2,166,167</u>	<u>(5,928,932)</u>
<b>Other Financing Sources (Uses)</b>					
Advances - In	1,910,141	1,910,141	0	1,910,141	0
Advances - Out	(3,771,537)	(3,771,537)	0	(3,771,537)	0
Operating Transfers - In	58,194	59,981	0	59,981	1,787
Operating Transfers - Out	(21,087,782)	(13,815,685)	0	(13,815,685)	7,272,097
<b>Total Other Financing Sources (Uses)</b>	<u>(22,890,984)</u>	<u>(15,617,100)</u>	<u>0</u>	<u>(15,617,100)</u>	<u>7,273,884</u>
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>	<u>(26,653,749)</u>	<u>(11,865,213)</u>	<u>(\$1,585,720)</u>	<u>(\$13,450,933)</u>	<u>\$13,202,816</u>
<b>Fund Balance at Beginning of Year</b>	<u>34,657,069</u>	<u>34,657,069</u>			
<b>Fund Balance at End of Year</b>	<u>\$8,003,320</u>	<u>\$22,791,856</u>			



## Special Revenue Funds

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The Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditure for specified purposes. Following is a description of all special revenue funds:

**Jail Facility Operation** – To account for sales tax revenues used to operate the county’s jail facilities.

**Dog and Kennel** – To account for the dog warden’s operations, financed by the sale of dog tags and fine collections.

**Solid Waste** – To account for fees received from Browning Ferris Inc. and State grants used for the operation of a solid waste management program.

**Community Based Correctional Facility** – To account for State grants which pass through the County to the Community Based Correctional Facility Board.

**Job and Family Services** – To account for various Federal and State grants and transfers from the general fund. This revenue is used to provide general relief to eligible recipients, pay for medical assistance and to pay for various social services.

**Substance Abuse/Mental Health**- To account for State grants used to provide funding for programs for offenders with substance abuse and / or mental health needs.

**Real Estate Assessment** – To account for state mandated, county-wide real estate appraisals that are funded by charges to the County’s political subdivisions.

**DRETAC** – To account for five percent of all certified delinquent real estate taxes, personal property taxes and assessments used for the purpose of collecting delinquent property taxes and special assessments.

**Certificate of Title** – To account for revenues derived from charges for services expended for purchase of equipment and supplies for the clerk of courts certificate of title office.

**Recorder’s Equipment** – To account for revenues derived from charges for services expended for purchase of equipment and supplies for the recorder’s office.

**Intensive Supervision** – To account for various revenues used for supervision of criminal offenders.

**Motor Vehicle Gasoline Tax** – To account for revenue derived from motor vehicle license registrations and gasoline tax. Expenditures are restricted by State law to County road and bridge repair and improvement programs.

**Bascule Bridge** – To account for Federal grants used to maintain bascule bridge located in the County.

**Community Housing Improvement** – To account for Federal and State grants used for community housing improvement projects.

**Youth Services** – To account for State grants used for youth employment projects, group homes and juvenile delinquency prevention programs.

## Special Revenue Funds

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(continued)

**Reclaim Ohio** – To account for State grants used for various delinquent juvenile programs.

**Medically Handicapped Child Fund** – To account for expenditures to the Ohio Department of Health Bureau for Children with Medical Handicaps for treatment services provided to county residents.

**Indigent Guardianship** – To account for revenues used for Probate Court cases involving guardianship of indigent individuals.

**Computerized Legal Research** – To account for revenues derived from charges for services expended for computerizing the Legal Research Department.

**TB Clinic** – To account for a property tax levy used to operate a tuberculosis clinic.

**Children Services** – To account for Federal and State welfare subsidies and Veteran's Administration and Social Security payments. Major expenditures are for support and placement of children.

**MRDD** – To account for the operation of a school and the costs of administering a workshop for the mentally retarded and developmentally disabled. Revenue sources are a county-wide property tax levy, federal and state grants, and subsidies from the Ohio Department of Education and the Ohio Department of Mental Retardation and Developmental Disabilities.

**Supportive Living** – To account for the State grants used for housing disabled persons capable of living in a group home facility.

**Community Mental Health** – To account for a county wide property tax levy for the operation of the Alcohol, Drug Addiction and Mental Health Services Board of Lorain County.

**Golden Acres** – To account for the receipt of State grants and property taxes as well as other monies to operate the County's nursing home and County home.

**Metropolitan Enforcement Group** – To account for the receipt of State grants used for the operation of a local drug enforcement program.

**Child Support Enforcement Agency** – To account for the receipt of Federal and State grants used for processing and enforcing court ordered child support payments.

**Crime Laboratory** – To account for revenues used for operation of the crime laboratory.

**911 System** – To account for tax revenues expended for operations of a County 911 system.

**Alcohol and Drug Service Board** – To account for Federal and State grants used to pay the costs of contracts with local alcohol and drug agencies that provide services to the public at large.

**Law Enforcement Trust** – To account for fines and forfeitures which are collected and subsequently allocated to various recipients.

**Community Development Block Grant** - To account for revenue from the Federal government and expenditures as prescribed under the Community Block Grant program.

## Special Revenue Funds

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(continued)

**Community Mental Health Medicaid** – To capture mental health “Medicaid” activities in compliance with guidelines set by the state.

**Lorain Area Microloan Program (LAMP)** – To account for funds and technical assistance to small businesses that due to size or credit reasons do not qualify for bank financing.

**County Erosion Control** – To account for repayment of funds advanced for the erosion control loan program.

**Other Public Safety** – These funds’ monies, comprised of local, State, and Federal monies as well as miscellaneous sources, are used for various public safety purposes. These funds are as follows:

COPS  
P.A.I.R  
Day Reporting  
T-Federal  
Prosecutor’s Victim Witness  
Drug Enforcement  
Enforcement and Education  
Able Grant – Title I  
Linkages Plus/Byrne Memorial  
Local Law Enforcement Block Grant  
Juvenile Diversion Mediation  
County Probation Services  
Court Security  
Court Mediation  
Violent Offender  
Drug Court  
Criminal History-Online

**Other** - Smaller Special Revenue Funds operated by the County and subsidized in part by local, State and Federal monies as well as miscellaneous sources. These funds are as follows:

Recycle Ohio  
Marriage Licenses  
Ditch Maintenance  
Model Township  
Local Integration project  
Medicaid Outreach

Lorain County, Ohio  
Combining Balance Sheet  
All Special Revenue Funds  
December 31, 2001

	Jail Facility Operation	Dog and Kennel	Solid Waste	Community Based Correctional Facility
<b>Assets</b>				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 1,350,567	\$ 85,345	\$ 1,334,461	\$ -
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-
Cash and Cash Equivalents with Fiscal Agents	-	-	-	-
Receivables:				
Sales Tax	1,090,788	-	-	-
Accounts	-	22,785	472,688	-
Accrued Interest	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Agency Funds:				
Property and Other Taxes	-	-	-	-
Special Assessments	-	-	-	-
Intergovernmental Receivable	-	90	81,242	-
Materials and Supplies				
Inventory	-	-	-	-
Notes Receivable	-	-	-	-
Loans Receivable	-	-	-	-
Advances to Other Funds	-	-	-	-
<b>Total Assets</b>	<b>\$ 2,441,355</b>	<b>\$ 108,220</b>	<b>\$ 1,888,391</b>	<b>\$ -</b>
<b>Liabilities</b>				
Accounts Payable	\$ 15,968	\$ 1,677	\$ 9,254	\$ -
Contracts Payable	11,984	-	6,712	-
Accrued Wages	247,351	8,882	6,004	-
Compensated Absences Payable	-	586	183	-
Interfund Payable	-	-	-	-
Due to Other Funds	-	1,337	-	-
Intergovernmental Payable	18,232	556	10,302	-
Advances from Other Funds	-	90,000	-	-
Deferred Revenue	-	-	-	-
Notes Payable	-	-	-	-
<b>Total Liabilities</b>	<b>293,535</b>	<b>103,038</b>	<b>32,455</b>	<b>-</b>
<b>Fund Equity</b>				
Fund Balance:				
Reserved for Encumbrances	96,583	6,105	26,792	8,461
Reserved for Inventory	-	-	-	-
Reserved for Loans Receivable	-	-	-	-
Reserved for Notes Receivable	-	-	-	-
Reserved for Advances to Other Funds	-	-	-	-
Unreserved, Undesignated (Deficit)	2,051,237	(923)	1,829,144	(8,461)
<b>Total Fund Equity (Deficit)</b>	<b>2,147,820</b>	<b>5,182</b>	<b>1,855,936</b>	<b>-</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$ 2,441,355</b>	<b>\$ 108,220</b>	<b>\$ 1,888,391</b>	<b>\$ -</b>

<u>Job and Family Services</u>	<u>Substance Abuse/ Mental Health</u>	<u>Real Estate Assessment</u>	<u>DRETAC</u>	<u>Certificate of Title</u>	<u>Recorder's Equipment</u>
\$ 6,523,558	\$ 57,290	\$ 2,645,925	\$ 455,599	\$ 302,351	\$ 283,613
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	180	1,447	3,295	1,620
-	-	-	-	-	-
-	-	-	-	-	-
7,327,795	-	-	-	-	-
8,569	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 13,859,922</u>	<u>\$ 57,290</u>	<u>\$ 2,646,105</u>	<u>\$ 457,046</u>	<u>\$ 305,646</u>	<u>\$ 285,233</u>
\$ 498,466	\$ -	\$ 1,300	\$ 5,384	\$ 2,737	\$ 9,437
633,549	-	126,115	-	2,905	-
299,674	3,156	29,654	8,138	30,561	-
47,799	-	-	-	10,177	-
-	-	-	-	-	-
2,575	-	1,506	-	-	-
119,035	4,765	1,723	652	2,155	-
-	-	-	-	-	-
4,860,346	-	-	-	-	-
-	-	-	-	-	-
<u>6,461,444</u>	<u>7,921</u>	<u>160,298</u>	<u>14,174</u>	<u>48,535</u>	<u>9,437</u>
1,090,583	-	478,273	5,174	1,476	-
8,569	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>6,299,326</u>	<u>49,369</u>	<u>2,007,534</u>	<u>437,698</u>	<u>255,635</u>	<u>275,796</u>
<u>7,398,478</u>	<u>49,369</u>	<u>2,485,807</u>	<u>442,872</u>	<u>257,111</u>	<u>275,796</u>
<u>\$ 13,859,922</u>	<u>\$ 57,290</u>	<u>\$ 2,646,105</u>	<u>\$ 457,046</u>	<u>\$ 305,646</u>	<u>\$ 285,233</u>

(continued)

**Lorain County, Ohio**  
**Combining Balance Sheet**  
*All Special Revenue Funds (continued)*  
December 31, 2001

	<u>Intensive Supervision</u>	<u>Motor Vehicle Gasoline Tax</u>	<u>Bascule Bridge</u>	<u>Community Housing Improvement</u>
<b>Assets</b>				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 82,242	\$ 2,399,058	\$ 22,795	\$ 443,038
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-
Cash and Cash Equivalents with Fiscal Agents	-	-	-	-
Receivables:				
Sales Tax	-	-	-	-
Accounts	-	4,788	-	3,430
Accrued Interest	-	4,692	-	-
Due From Other Funds	-	23,375	-	-
Due From Agency Funds:				
Property and Other Taxes	-	-	-	-
Special Assessments	-	-	-	-
Intergovernmental Receivable	237,254	233,440	116,794	500,000
Materials and Supplies				
Inventory	-	614,345	-	-
Notes Receivable	-	-	-	-
Loans Receivable	-	-	-	-
Advances to Other Funds	-	-	-	-
<b>Total Assets</b>	<b><u>\$ 319,496</u></b>	<b><u>\$ 3,279,698</u></b>	<b><u>\$ 139,589</u></b>	<b><u>\$ 946,468</u></b>
<b>Liabilities</b>				
Accounts Payable	\$ -	\$ 102,879	\$ 4,081	\$ 3,800
Contracts Payable	-	40,100	-	11,586
Accrued Wages	13,974	119,681	13,668	-
Compensated Absences Payable	970	38,833	2,269	-
Interfund Payable	-	-	-	500,000
Due to Other Funds	-	221	78	811
Intergovernmental Payable	938	9,497	899	-
Advances from Other Funds	-	-	165,000	-
Deferred Revenue	118,627	-	-	500,000
Notes Payable	-	-	-	-
<b>Total Liabilities</b>	<b><u>134,509</u></b>	<b><u>311,211</u></b>	<b><u>185,995</u></b>	<b><u>1,016,197</u></b>
<b>Fund Equity</b>				
Fund Balance:				
Reserved for Encumbrances	-	25,171	1,060	18,719
Reserved for Inventory	-	614,345	-	-
Reserved for Loans Receivable	-	-	-	-
Reserved for Notes Receivable	-	-	-	-
Reserved for Advances to Other Funds	-	-	-	-
Unreserved, Undesignated (Deficit)	184,987	2,328,971	(47,466)	(88,448)
<b>Total Fund Equity (Deficit)</b>	<b><u>184,987</u></b>	<b><u>2,968,487</u></b>	<b><u>(46,406)</u></b>	<b><u>(69,729)</u></b>
<b>Total Liabilities and Fund Equity</b>	<b><u>\$ 319,496</u></b>	<b><u>\$ 3,279,698</u></b>	<b><u>\$ 139,589</u></b>	<b><u>\$ 946,468</u></b>

<u>Youth Services</u>	<u>Reclaim Ohio</u>	<u>Medically Handicapped Child Fund</u>	<u>Indigent Guardianship</u>	<u>Computerized Legal Research</u>	<u>TB Clinic</u>
\$ 479,407	\$ 580,181	\$ 82,465	\$ 188,649	\$ 237,373	\$ 742,849
-	-	-	-	-	7,319
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	1,284	5,721	-
-	-	-	-	-	-
-	-	-	-	-	465,079
62,023	2,942,257	-	-	-	-
-	-	-	-	-	4,928
-	-	-	-	-	-
-	-	-	-	-	-
<b>\$ 541,430</b>	<b>\$ 3,522,438</b>	<b>\$ 82,465</b>	<b>\$ 189,933</b>	<b>\$ 243,094</b>	<b>\$ 1,220,175</b>
\$ 6,190	\$ 2,982	\$ -	\$ -	\$ 13,641	\$ 653
-	-	-	-	-	-
18,961	43,061	-	-	-	11,227
2,086	2,171	-	-	-	1,553
-	-	-	-	-	-
789	323	-	-	-	-
1,782	3,694	38,879	4	-	752
-	-	-	-	-	-
56,787	2,594,570	-	-	-	465,079
-	-	-	-	-	-
<b>86,595</b>	<b>2,646,801</b>	<b>38,879</b>	<b>4</b>	<b>13,641</b>	<b>479,264</b>
6,627	22,044	-	-	14,855	-
-	-	-	-	-	4,928
-	-	-	-	-	-
-	-	-	-	-	-
448,208	853,593	43,586	189,929	214,598	735,983
<b>454,835</b>	<b>875,637</b>	<b>43,586</b>	<b>189,929</b>	<b>229,453</b>	<b>740,911</b>
<b>\$ 541,430</b>	<b>\$ 3,522,438</b>	<b>\$ 82,465</b>	<b>\$ 189,933</b>	<b>\$ 243,094</b>	<b>\$ 1,220,175</b>

(continued)

Lorain County, Ohio  
Combining Balance Sheet  
All Special Revenue Funds (continued)  
December 31, 2001

	Children Services	MRDD	Supportive Living	Community Mental Health	Golden Acres
<b>Assets</b>					
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 5,007,413	\$ 5,774,819	\$ 990,577	\$ 7,861,196	\$ 5,944,001
Cash and Cash Equivalents in Segregated Accounts	50,878	-	-	-	-
Cash and Cash Equivalents with Fiscal Agents	-	-	-	-	-
Receivables:					
Sales Tax	-	-	-	-	-
Accounts	11,012	-	-	-	26,429
Accrued Interest	-	-	-	-	-
Due From Other Funds	-	-	-	-	-
Due From Agency Funds:					
Property and Other Taxes	6,032,047	16,822,944	-	7,652,510	-
Special Assessments	-	-	-	-	-
Intergovernmental Receivable	4,150,486	3,029,527	383,605	358,350	162,950
Materials and Supplies					
Inventory	5,084	38,331	-	2,988	47,898
Notes Receivable	-	-	-	-	-
Loans Receivable	-	-	-	300,220	-
Advances to Other Funds	-	-	-	200,000	-
<b>Total Assets</b>	<b>\$ 15,256,920</b>	<b>\$ 25,665,621</b>	<b>\$ 1,374,182</b>	<b>\$ 16,375,264</b>	<b>\$ 6,181,278</b>
<b>Liabilities</b>					
Accounts Payable	\$ 149,657	\$ 132,874	\$ 12,732	\$ 152,029	\$ 45,825
Contracts Payable	-	-	-	-	-
Accrued Wages	232,185	427,151	105,479	24,669	105,597
Compensated Absences Payable	51,946	55,215	-	8,411	22,832
Interfund Payable	-	-	-	-	-
Due to Other Funds	14,819	2,035	1,892	-	422
Intergovernmental Payable	22,160	39,668	9,844	1,657	8,592
Advances from Other Funds	-	-	-	-	-
Deferred Revenue	9,709,868	18,114,146	-	7,990,131	-
Notes Payable	-	-	-	-	-
<b>Total Liabilities</b>	<b>10,180,635</b>	<b>18,771,089</b>	<b>129,947</b>	<b>8,176,897</b>	<b>183,268</b>
<b>Fund Equity</b>					
Fund Balance:					
Reserved for Encumbrances	-	205,313	37,493	900	72,428
Reserved for Inventory	5,084	38,331	-	2,988	47,898
Reserved for Loans Receivable	-	-	-	300,220	-
Reserved for Notes Receivable	-	-	-	-	-
Reserved for Advances to Other Funds	-	-	-	200,000	-
Unreserved, Undesignated (Deficit)	5,071,201	6,650,888	1,206,742	7,694,259	5,877,684
<b>Total Fund Equity (Deficit)</b>	<b>5,076,285</b>	<b>6,894,532</b>	<b>1,244,235</b>	<b>8,198,367</b>	<b>5,998,010</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$ 15,256,920</b>	<b>\$ 25,665,621</b>	<b>\$ 1,374,182</b>	<b>\$ 16,375,264</b>	<b>\$ 6,181,278</b>



<u>Metropolitan Enforcement Group</u>	<u>Child Support Enforcement Agency</u>	<u>Crime Laboratory</u>	<u>911 System</u>	<u>Alcohol and Drug Service Board</u>	<u>Law Enforcement Trust</u>
\$ 584,338	\$ 3,172,453	\$ 834,214	\$ 1,646,128	\$ 768,963	\$ -
69,984	-	-	-	-	1,079,876
-	-	-	-	-	-
-	-	-	-	-	-
-	80,026	-	-	-	-
-	-	-	-	-	-
387,567	-	193,784	1,182,142	-	-
-	-	-	-	1,178,510	-
-	-	-	-	-	-
-	1,272	-	-	1,201	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 1,041,889</u>	<u>\$ 3,253,751</u>	<u>\$ 1,027,998</u>	<u>\$ 2,828,270</u>	<u>\$ 1,948,674</u>	<u>\$ 1,079,876</u>
\$ 8,107	\$ 495	\$ -	\$ 9,890	\$ 335	\$ -
-	-	-	3,025	142,845	-
13,058	85,333	-	26,104	8,277	-
-	-	-	3,824	1,427	-
-	-	-	-	-	-
837	-	-	268	-	-
1,007	25,127	-	1,865	607	-
-	-	-	-	-	-
387,567	-	193,784	1,182,142	828,152	-
-	-	-	-	-	-
<u>410,576</u>	<u>110,955</u>	<u>193,784</u>	<u>1,227,118</u>	<u>981,643</u>	<u>-</u>
3,332	29,047	-	333,733	-	-
-	1,272	-	-	1,201	-
-	-	-	-	-	-
-	-	-	-	-	-
627,981	3,112,477	834,214	1,267,419	965,830	1,079,876
<u>631,313</u>	<u>3,142,796</u>	<u>834,214</u>	<u>1,601,152</u>	<u>967,031</u>	<u>1,079,876</u>
<u>\$ 1,041,889</u>	<u>\$ 3,253,751</u>	<u>\$ 1,027,998</u>	<u>\$ 2,828,270</u>	<u>\$ 1,948,674</u>	<u>\$ 1,079,876</u>

(continued)

**Lorain County, Ohio**  
 Combining Balance Sheet  
 All Special Revenue Funds (continued)  
 December 31, 2001

	Community Development Block Grant	Community Mental Health Medicaid	Lorain Area Microloan Program	County Erosion Control	Other Public Safety	Other	Totals
<b>Assets</b>							
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 343,099	\$ 2,604,921	\$ 19,295	\$ 230,248	\$ 584,938	\$ 229,899	\$ 54,893,268
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	200,900	-	1,408,957
Cash and Cash Equivalents with Fiscal Agents	455,386	-	-	-	-	-	455,386
Receivables:							
Sales Tax	-	-	-	-	-	-	1,090,788
Accounts	623	-	-	-	6,703	1,115	643,146
Accrued Interest	-	-	-	-	401	-	5,093
Due From Other Funds	-	-	-	-	-	-	23,375
Due From Agency Funds:							
Property and Other Taxes	-	-	-	-	-	-	32,736,073
Special Assessments	-	-	-	-	-	19,884	19,884
Intergovernmental Receivable	1,161,713	60,501	-	-	291,317	27,174	22,305,028
Materials and Supplies	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	724,616
Notes Receivable	547,959	-	155,037	-	-	-	702,996
Loans Receivable	-	-	-	-	-	-	300,220
Advances to Other Funds	-	-	-	-	-	-	200,000
<b>Total Assets</b>	<b>\$ 2,508,780</b>	<b>\$ 2,665,422</b>	<b>\$ 174,332</b>	<b>\$ 230,248</b>	<b>\$ 1,084,259</b>	<b>\$ 278,072</b>	<b>\$ 115,508,830</b>
<b>Liabilities</b>							
Accounts Payable	\$ 6,018	\$ 27,282	\$ 156,487	\$ -	\$ 8,664	\$ 41,181	\$ 1,430,025
Contracts Payable	50,634	-	-	128,410	-	5,000	1,162,865
Accrued Wages	-	-	-	-	13,751	2,959	1,898,555
Compensated Absences Payable	-	-	-	-	1,205	173	251,660
Interfund Payable	409,000	-	-	-	22,000	-	931,000
Due to Other Funds	1,123	-	1,718	-	-	1,465	32,219
Intergovernmental Payable	14,975	-	-	-	1,078	214	340,659
Advances from Other Funds	315,714	200,000	-	-	20,000	34,850	825,564
Deferred Revenue	855,261	-	-	-	169,879	19,884	48,046,223
Notes Payable	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>1,652,725</b>	<b>227,282</b>	<b>158,205</b>	<b>128,410</b>	<b>236,577</b>	<b>105,726</b>	<b>54,918,770</b>
<b>Fund Equity</b>							
Fund Balance:							
Reserved for Encumbrances	102,139	6,280	14,510	99,669	5,978	-	2,712,745
Reserved for Inventory	-	-	-	-	-	-	724,616
Reserved for Loans Receivable	-	-	-	-	-	-	300,220
Reserved for Notes Receivable	547,959	-	155,037	-	-	-	702,996
Reserved for Advances to Other Funds	-	-	-	-	-	-	200,000
Unreserved, Undesignated (Deficit)	205,957	2,431,860	(153,420)	2,169	841,704	172,346	55,949,483
<b>Total Fund Equity (Deficit)</b>	<b>856,055</b>	<b>2,438,140</b>	<b>16,127</b>	<b>101,838</b>	<b>847,682</b>	<b>172,346</b>	<b>60,590,060</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$ 2,508,780</b>	<b>\$ 2,665,422</b>	<b>\$ 174,332</b>	<b>\$ 230,248</b>	<b>\$ 1,084,259</b>	<b>\$ 278,072</b>	<b>\$ 115,508,830</b>

**Lorain County, Ohio**  
**Combining Statement of Revenues, Expenditures**  
**and Changes in Fund Balances**  
*All Special Revenue Funds*  
**For the Year Ended December 31, 2001**

	<u>Jail Facility Operation</u>	<u>Dog and Kennel</u>	<u>Solid Waste</u>	<u>Community Based Correctional Facility</u>	<u>Job and Family Services</u>	<u>Substance Abuse/ Mental Health</u>
<b>Revenues</b>						
Property and Other Taxes	\$	-	\$	-	-	-
Sales Tax	6,086,094	-	-	-	-	-
Charges for Services	-	2,240	-	-	-	-
Licenses, Permits and Fees	-	266,542	2,459,574	-	-	-
Fines and Forfeitures	-	28,635	-	-	-	-
Intergovernmental	-	-	-	1,418,240	20,757,852	60,000
Special Assessments	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Other	76,970	8,797	113,126	17,088	-	590
<b>Total Revenues</b>	<u>6,163,064</u>	<u>306,214</u>	<u>2,572,700</u>	<u>1,435,328</u>	<u>20,757,852</u>	<u>60,590</u>
<b>Expenditures</b>						
Current:						
General Government:						
Legislative and Executive	-	-	-	-	-	-
Judicial	-	-	-	-	-	-
Public Safety	7,517,187	-	-	-	-	183,315
Public Works	-	-	-	-	-	-
Health	-	287,566	2,886,228	-	-	-
Human Services	-	-	-	-	25,365,185	-
Economic Development and Assistance	-	-	-	-	-	-
Intergovernmental	-	-	-	1,434,043	-	-
<b>Total Expenditures</b>	<u>7,517,187</u>	<u>287,566</u>	<u>2,886,228</u>	<u>1,434,043</u>	<u>25,365,185</u>	<u>183,315</u>
Excess(Deficiency) of Revenues Over (Under) Expenditures	<u>(1,354,123)</u>	<u>18,648</u>	<u>(313,528)</u>	<u>1,285</u>	<u>(4,607,333)</u>	<u>(122,725)</u>
<b>Other Financing Sources (Uses)</b>						
Operating Transfers - In	-	-	-	-	-	13,882
Operating Transfers - Out	-	(150)	-	-	-	(13,882)
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>(150)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>(1,354,123)</u>	<u>18,498</u>	<u>(313,528)</u>	<u>1,285</u>	<u>(4,607,333)</u>	<u>(122,725)</u>
<b>Fund Balances (Deficit) at Beginning of Year</b>	3,501,943	(13,316)	2,169,464	(1,285)	12,006,649	172,094
Increase (Decrease) in Reserve for Inventory	-	-	-	-	(838)	-
<b>Fund Balances (Deficit) at End of Year</b>	<u>\$ 2,147,820</u>	<u>\$ 5,182</u>	<u>\$ 1,855,936</u>	<u>\$ -</u>	<u>\$ 7,398,478</u>	<u>\$ 49,369</u>

(continued)

**Lorain County, Ohio**  
**Combining Statement of Revenues, Expenditures**  
**and Changes in Fund Balances**  
*All Special Revenue Funds (continued)*  
For the Year Ended December 31, 2001

	Real Estate Assessment	DRETAC	Certificate of Title	Recorder's Equipment	Intensive Supervision	Motor Vehicle Gasoline Tax
<b>Revenues</b>						
Property and Other Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Charges for Services	2,205,197	398,637	1,005,633	-	-	344,472
Licenses, Permits and Fees	-	-	-	295,452	-	-
Fines and Forfeitures	-	-	-	-	-	-
Intergovernmental	-	-	-	-	447,225	6,120,145
Special Assessments	-	-	-	-	-	-
Interest	-	-	-	-	-	104,307
Other	-	-	-	-	-	379,294
<b>Total Revenues</b>	<b>2,205,197</b>	<b>398,637</b>	<b>1,005,633</b>	<b>295,452</b>	<b>447,225</b>	<b>6,948,218</b>
<b>Expenditures</b>						
<b>Current:</b>						
<b>General Government:</b>						
Legislative and Executive	2,094,325	356,913	973,945	262,636	-	-
Judicial	-	-	-	-	-	-
Public Safety	-	-	-	-	484,000	-
Public Works	-	-	-	-	-	6,670,532
Health	-	-	-	-	-	-
Human Services	-	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>2,094,325</b>	<b>356,913</b>	<b>973,945</b>	<b>262,636</b>	<b>484,000</b>	<b>6,670,532</b>
Excess(Deficiency) of Revenues Over (Under) Expenditures	110,872	41,724	31,688	32,816	(36,775)	277,686
<b>Other Financing Sources (Uses)</b>						
Operating Transfers - In	-	-	-	-	37,441	-
Operating Transfers - Out	-	-	(25,000)	-	(37,441)	(20,000)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>(25,000)</b>	<b>-</b>	<b>-</b>	<b>(20,000)</b>
Excess(Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	110,872	41,724	6,688	32,816	(36,775)	257,686
<b>Fund Balances (Deficit) at Beginning of Year</b>	<b>2,374,935</b>	<b>401,148</b>	<b>250,423</b>	<b>242,980</b>	<b>221,762</b>	<b>2,600,814</b>
Increase (Decrease) in Reserve for Inventory	-	-	-	-	-	109,987
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$ 2,485,807</b>	<b>\$ 442,872</b>	<b>\$ 257,111</b>	<b>\$ 275,796</b>	<b>\$ 184,987</b>	<b>\$ 2,968,487</b>

Bascule Bridge	Community Housing Improvement	Youth Services	Reclaim Ohio	Medically Handicapped Child Fund	Indigent Guardianship	Computerized Legal Research	TB Clinic	Children Services
\$ -	\$ -	\$ -	\$ -	\$ 443,407	\$ -	\$ -	\$ 472,333	\$ 5,650,581
-	-	78,500	-	-	35,853	137,122	7,625	-
-	-	-	-	-	-	-	-	-
443,334	-	498,125	1,147,366	-	-	318	-	6,427,855
-	-	-	-	-	-	-	-	-
-	3,430	3,913	55,388	-	-	-	1,856	132,054
<u>443,334</u>	<u>3,430</u>	<u>580,538</u>	<u>1,202,754</u>	<u>443,407</u>	<u>35,853</u>	<u>137,440</u>	<u>481,814</u>	<u>12,210,490</u>
-	-	-	-	-	-	119,283	-	-
-	-	-	-	-	18,647	-	-	-
441,971	-	-	-	-	-	-	-	-
-	-	821,768	1,610,041	399,821	-	-	428,614	-
-	-	-	-	-	-	-	-	14,279,966
-	73,159	-	-	-	-	-	-	-
<u>441,971</u>	<u>73,159</u>	<u>821,768</u>	<u>1,610,041</u>	<u>399,821</u>	<u>18,647</u>	<u>119,283</u>	<u>428,614</u>	<u>14,279,966</u>
<u>1,363</u>	<u>(69,729)</u>	<u>(241,230)</u>	<u>(407,287)</u>	<u>43,586</u>	<u>17,206</u>	<u>18,157</u>	<u>53,200</u>	<u>(2,069,476)</u>
-	-	-	-	-	-	-	-	181,748
-	-	-	-	(181,748)	-	(3,008)	-	-
-	-	-	-	(181,748)	-	(3,008)	-	181,748
1,363	(69,729)	(241,230)	(407,287)	(138,162)	17,206	15,149	53,200	(1,887,728)
(47,769)	-	696,065	1,282,924	181,748	172,723	214,304	690,135	6,962,496
-	-	-	-	-	-	-	(2,424)	1,517
<u>\$ (46,406)</u>	<u>\$ (69,729)</u>	<u>\$ 454,835</u>	<u>\$ 875,637</u>	<u>\$ 43,586</u>	<u>\$ 189,929</u>	<u>\$ 229,453</u>	<u>\$ 740,911</u>	<u>\$ 5,076,285</u>

(continued)

**Lorain County, Ohio**  
**Combining Statement of Revenues, Expenditures**  
**and Changes in Fund Balances**  
*All Special Revenue Funds (continued)*  
For the Year Ended December 31, 2001

	MRDD	Supportive Living	Community Mental Health	Golden Acres	Metropolitan Enforcement Group	Child Support Enforcement Agency
<b>Revenues</b>						
Property and Other Taxes	\$ 7,711,950	\$ -	\$ 7,728,581	\$ -	\$ 393,614	\$ -
Sales Tax	-	-	-	-	-	-
Charges for Services	83,830	-	-	1,526,756	-	987,297
Licenses, Permits and Fees	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Intergovernmental	6,936,001	3,922,350	8,009,105	1,770,633	457,406	3,513,931
Special Assessments	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Other	9,034	2,341	-	33,208	10,524	345
<b>Total Revenues</b>	<b>14,740,815</b>	<b>3,924,691</b>	<b>15,737,686</b>	<b>3,330,597</b>	<b>861,544</b>	<b>4,501,573</b>
<b>Expenditures</b>						
Current:						
General Government:						
Legislative and Executive	-	-	-	-	-	-
Judicial	-	-	-	-	-	-
Public Safety	-	-	-	49,898	754,016	-
Public Works	-	-	-	-	-	-
Health	-	4,766,256	13,570,727	3,705,183	-	-
Human Services	17,134,684	1,892	-	-	-	4,785,832
Economic Development and Assistance	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>17,134,684</b>	<b>4,768,148</b>	<b>13,570,727</b>	<b>3,755,081</b>	<b>754,016</b>	<b>4,785,832</b>
Excess(Deficiency) of Revenues Over (Under) Expenditures	(2,393,869)	(843,457)	2,166,959	(424,484)	107,528	(284,259)
<b>Other Financing Sources (Uses)</b>						
Operating Transfers - In	-	-	160,625	-	-	18,533
Operating Transfers - Out	(250,000)	-	(1,950,177)	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(250,000)</b>	<b>-</b>	<b>(1,789,552)</b>	<b>-</b>	<b>-</b>	<b>18,533</b>
Excess(Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(2,643,869)	(843,457)	377,407	(424,484)	107,528	(265,726)
Fund Balances (Deficit) at Beginning of Year	9,544,053	2,087,692	7,820,774	6,423,209	523,785	3,408,967
Increase (Decrease) in Reserve for Inventory	(5,652)	-	186	(715)	-	(445)
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$ 6,894,532</b>	<b>\$ 1,244,235</b>	<b>\$ 8,198,367</b>	<b>\$ 5,998,010</b>	<b>\$ 631,313</b>	<b>\$ 3,142,796</b>

<u>Crime Laboratory</u>	<u>911 System</u>	<u>Alcohol and Drug Service Board</u>	<u>Law Enforcement Trust</u>	<u>Community Development Block Grant</u>	<u>Community Mental Health Medicaid</u>	<u>Lorain Area Microloan Program</u>	<u>County Erosion Control</u>
\$ 196,807	\$ 1,195,766	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	450	1,050
-	4,292	3,356,273	372,114	492,778	6,810,627	100,000	264,649
-	-	-	-	44,107	-	-	-
731,418	-	10,503	-	-	-	116,134	-
<u>928,225</u>	<u>1,200,058</u>	<u>3,366,776</u>	<u>372,114</u>	<u>536,885</u>	<u>6,810,627</u>	<u>216,584</u>	<u>265,699</u>
-	-	-	-	-	-	-	-
96,180	1,039,645	-	641,641	-	-	-	163,861
-	-	4,497,066	-	-	6,483,746	-	-
-	-	-	-	663,953	-	200,457	-
<u>96,180</u>	<u>1,039,645</u>	<u>4,497,066</u>	<u>641,641</u>	<u>663,953</u>	<u>6,483,746</u>	<u>200,457</u>	<u>163,861</u>
<u>832,045</u>	<u>160,413</u>	<u>(1,130,290)</u>	<u>(269,527)</u>	<u>(127,068)</u>	<u>326,881</u>	<u>16,127</u>	<u>101,838</u>
-	-	168,594	-	14,500	1,500,000	-	-
-	-	(168,594)	-	(22,898)	-	-	-
-	-	-	-	(8,398)	1,500,000	-	-
832,045	160,413	(1,130,290)	(269,527)	(135,466)	1,826,881	16,127	101,838
2,169	1,440,739	2,097,360	1,349,403	991,521	611,259	-	-
-	-	(39)	-	-	-	-	-
<u>\$ 834,214</u>	<u>\$ 1,601,152</u>	<u>\$ 967,031</u>	<u>\$ 1,079,876</u>	<u>\$ 856,055</u>	<u>\$ 2,438,140</u>	<u>\$ 16,127</u>	<u>\$ 101,838</u>

(continued)

**Lorain County, Ohio**  
**Combining Statement of Revenues, Expenditures**  
**and Changes in Fund Balances**  
*All Special Revenue Funds (continued)*  
**For the Year Ended December 31, 2001**

	Other Public Safety	Other	Totals
<b>Revenues</b>			
Property and Other Taxes	\$ -	\$ -	\$ 23,793,039
Sales Tax	-	-	6,086,094
Charges for Services	-	74,839	6,888,001
Licenses, Permits and Fees	204,647	-	3,227,715
Fines and Forfeitures	149,499	-	550,248
Intergovernmental	676,713	195,337	73,830,555
Special Assessments	-	18,921	18,921
Interest	2,730	-	151,144
Other	22,195	-	1,728,208
<b>Total Revenues</b>	<b>1,055,784</b>	<b>289,097</b>	<b>116,273,925</b>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive	-	-	3,807,102
Judicial	-	-	18,647
Public Safety	1,191,937	-	11,957,819
Public Works	-	1,259	7,277,623
Health	-	339,512	36,964,898
Human Services	-	76,982	64,476,171
Economic Development and Assistance	-	7,230	944,799
Intergovernmental	-	-	1,434,043
<b>Total Expenditures</b>	<b>1,191,937</b>	<b>424,983</b>	<b>126,881,102</b>
Excess(Deficiency) of Revenues Over (Under) Expenditures	(136,153)	(135,886)	(10,607,177)
<b>Other Financing Sources (Uses)</b>			
Operating Transfers - In	25,181	3,008	2,123,512
Operating Transfers - Out	(624)	(12)	(2,673,534)
<b>Total Other Financing Sources (Uses)</b>	<b>24,557</b>	<b>2,996</b>	<b>(550,022)</b>
Excess(Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(111,596)	(132,890)	(11,157,199)
Fund Balances (Deficit) at Beginning of Year	959,278	305,236	71,645,682
Increase (Decrease) in Reserve for Inventory	-	-	101,577
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$ 847,682</b>	<b>\$ 172,346</b>	<b>\$ 60,590,060</b>



**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Jail Facility Operation*  
For the Year Ended December 31, 2001

	Revised Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance
<b>Revenues</b>					
Sales Tax	\$ 5,871,690	\$ 5,871,690		\$ 5,871,690	\$ -
Other	76,970	76,970		76,970	-
<b>Total Revenues</b>	<b>5,948,660</b>	<b>5,948,660</b>		<b>5,948,660</b>	<b>-</b>
<b>Expenditures</b>					
Current:					
Public Safety:					
Salaries and Wages	5,020,000	4,996,931	\$ -	4,996,931	23,069
Fringe Benefits	1,417,040	1,325,605	-	1,325,605	91,435
Supplies and Materials	182,189	96,066	27,312	123,378	58,811
Equipment	113,827	41,971	-	41,971	71,856
Contractual Services	736,929	492,637	53,045	545,682	191,247
Capital Outlay	168,660	126,078	33,769	159,847	8,813
Fees	550,000	512,610	-	512,610	37,390
Other	20,600	2,557	-	2,557	18,043
<b>Total Expenditures</b>	<b>8,209,245</b>	<b>7,594,455</b>	<b>114,126</b>	<b>7,708,581</b>	<b>500,664</b>
(Deficiency) of Revenues Over (Under) Expenditures	(2,260,585)	(1,645,795)	\$ (114,126)	\$ (1,759,921)	\$ 500,664
Fund Balance at Beginning of Year	2,996,362	2,996,362			
<b>Fund Balance at End of Year</b>	<b>\$ 735,777</b>	<b>\$ 1,350,567</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Dog and Kennel*  
For the Year Ended December 31, 2001

	Revised Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance
<b>Revenues</b>					
Charges for Services	\$ 2,240	\$ 2,240		\$ 2,240	\$ -
Licenses, Permits and Fees	280,645	280,645		280,645	-
Fines and Forfeitures	28,635	28,635		28,635	-
Other	8,797	8,797		8,797	-
<b>Total Revenues</b>	<b>320,317</b>	<b>320,317</b>		<b>320,317</b>	<b>-</b>
<b>Expenditures</b>					
<b>Current:</b>					
<b>Health:</b>					
Salaries and Wages	181,000	179,506	\$ -	179,506	1,494
Fringe Benefits	50,500	47,434	-	47,434	3,066
Supplies and Materials	34,765	24,248	2,001	26,249	8,516
Equipment	5,347	3,588	-	3,588	1,759
Contractual Services	29,759	23,363	1,104	24,467	5,292
Capital Outlay	2,400	2,400	-	2,400	-
Fees	1,000	-	-	-	1,000
Other	12,486	7,679	3,375	11,054	1,432
<b>Total Expenditures</b>	<b>317,257</b>	<b>288,218</b>	<b>6,480</b>	<b>294,698</b>	<b>22,559</b>
Excess of Revenues Over (Under) Expenditures	3,060	32,099	(6,480)	25,619	22,559
<b>Other Financing Uses</b>					
Advances - Out	(60,000)	(60,000)	-	(60,000)	-
Operating Transfers - Out	(150)	(150)	-	(150)	-
<b>Total Other Financing Uses</b>	<b>(60,150)</b>	<b>(60,150)</b>	<b>-</b>	<b>(60,150)</b>	<b>-</b>
(Deficiency) of Revenues Over (Under) Expenditures and Other Financing Uses	(57,090)	(28,051)	\$ (6,480)	\$ (34,531)	\$ 22,559
Fund Balance at Beginning of Year	113,396	113,396			
<b>Fund Balance at End of Year</b>	<b>\$ 56,306</b>	<b>\$ 85,345</b>			

**Lorain County, Ohio**  
 Schedule of Revenues, Expenditures and Changes in  
 Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Solid Waste*  
 For the Year Ended December 31, 2001

	Revised Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance
<b>Revenues</b>					
Licenses, Permits, and Fees	\$ 2,139,925	\$ 2,139,925		\$ 2,139,925	\$ -
Other	40,355	40,355		40,355	-
<b>Total Revenues</b>	<b>2,180,280</b>	<b>2,180,280</b>		<b>2,180,280</b>	<b>-</b>
<b>Expenditures</b>					
<b>Current:</b>					
<b>Health:</b>					
Salaries and Wages	128,144	128,063	\$ -	128,063	81
Fringe Benefits	36,501	30,815	-	30,815	5,686
Supplies and Materials	21,500	12,751	-	12,751	8,749
Equipment	9,071	3,152	-	3,152	5,919
Contractual Services	315,857	271,456	11,016	282,472	33,385
Capital Outlay	28,091	-	-	-	28,091
Other	2,707,389	2,425,105	31,741	2,456,846	250,543
<b>Total Expenditures</b>	<b>3,246,553</b>	<b>2,871,342</b>	<b>42,757</b>	<b>2,914,099</b>	<b>332,454</b>
(Deficiency) of Revenues Over (Under) Expenditures	(1,066,273)	(691,062)	\$ (42,757)	\$ (733,819)	\$ 332,454
Fund Balance at Beginning of Year	2,025,523	2,025,523			
<b>Fund Balance at End of Year</b>	<b>\$ 959,250</b>	<b>\$ 1,334,461</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Community Based Correctional Facility*  
For the Year Ended December 31, 2001

	Revised Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance
<b>Revenues</b>					
Intergovernmental	\$ 1,418,240	\$ 1,418,240		\$ 1,418,240	\$ -
Other	17,088	17,088		17,088	-
<b>Total Revenues</b>	<b>1,435,328</b>	<b>1,435,328</b>		<b>1,435,328</b>	<b>-</b>
<b>Expenditures</b>					
Current:					
Intergovernmental:					
Salaries and Wages	920,100	869,009	\$ -	869,009	51,091
Fringe Benefits	300,040	265,954	-	265,954	34,086
Supplies and Materials	171,385	132,759	8,448	141,207	30,178
Equipment	6,960	2,317	-	2,317	4,643
Contractual Services	183,842	134,662	10,116	144,778	39,064
Capital Outlay	2,001	-	2,001	2,001	-
Fees	3,000	-	625	625	2,375
Other	56,000	30,627	864	31,491	24,509
<b>Total Expenditures</b>	<b>1,643,328</b>	<b>1,435,328</b>	<b>22,054</b>	<b>1,457,382</b>	<b>185,946</b>
(Deficiency) of Revenues Over (Under) Expenditures	(208,000)	-	\$ <u>(22,054)</u>	\$ <u>(22,054)</u>	\$ <u>185,946</u>
Fund Balance at Beginning of Year	-	-			
<b>Fund Balance at End of Year</b>	<b>\$ <u>(208,000)</u></b>	<b>\$ <u>-</u></b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Job and Family Services*  
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Intergovernmental	\$ 27,998,453	\$ 27,998,453		\$ 27,998,453	\$ -
<b>Total Revenues</b>	<b>27,998,453</b>	<b>27,998,453</b>		<b>27,998,453</b>	<b>-</b>
<b>Expenditures</b>					
<b>Current:</b>					
<b>Human Services:</b>					
Salaries and Wages	6,919,000	6,855,000	\$ -	6,855,000	64,000
Fringe Benefits	2,126,570	2,033,331	-	2,033,331	93,239
Supplies and Materials	360,937	221,137	9,054	230,191	130,746
Equipment	339,720	176,093	51,231	227,324	112,396
Contractual Services	12,024,613	9,986,091	1,200,149	11,186,240	838,373
Fees	3,606,794	3,570,424	-	3,570,424	36,370
Other	4,626,483	3,196,096	534,699	3,730,795	895,688
<b>Total Expenditures</b>	<b>30,004,117</b>	<b>26,038,172</b>	<b>1,795,133</b>	<b>27,833,305</b>	<b>2,170,812</b>
Excess(Deficiency) of Revenues Over (Under) Expenditures	(2,005,664)	1,960,281	\$ (1,795,133)	\$ 165,148	\$ 2,170,812
Fund Balance at Beginning of Year	4,563,277	4,563,277			
<b>Fund Balance at End of Year</b>	<b>\$ 2,557,613</b>	<b>\$ 6,523,558</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Substance Abuse/Mental Health*  
For the Year Ended December 31, 2001

	Revised Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance
<b>Revenues</b>					
Intergovernmental	\$ 60,000	\$ 60,000		\$ 60,000	\$ -
Other	590	590		590	-
<b>Total Revenues</b>	<b>60,590</b>	<b>60,590</b>		<b>60,590</b>	<b>-</b>
<b>Expenditures</b>					
Current:					
Public Safety:					
Salaries and Wages	74,605	74,599	\$ -	74,599	6
Fringe Benefits	15,786	13,882	-	13,882	1,904
Supplies and Materials	26,157	21,372	4,534	25,906	251
Contractual Services	91,119	89,028	-	89,028	2,091
Other	1,800	1,007	-	1,007	793
<b>Total Expenditures</b>	<b>209,467</b>	<b>199,888</b>	<b>4,534</b>	<b>204,422</b>	<b>5,045</b>
(Deficiency) of Revenues (Under) Expenditures	(148,877)	(139,298)	(4,534)	(143,832)	5,045
<b>Other Financing Sources (Uses)</b>					
Advances Out	(15,000)	(15,000)	-	(15,000)	-
Operating Transfers - In	13,882	13,882	-	13,882	-
Operating Transfers - Out	(13,882)	(13,882)	-	(13,882)	-
<b>Total Other Financing Sources (Uses)</b>	<b>(15,000)</b>	<b>(15,000)</b>	<b>-</b>	<b>(15,000)</b>	<b>-</b>
(Deficiency) of Revenues and Other Financing Sources (Under) Expenditures and Other Financing Uses	(163,877)	(154,298)	\$ (4,534)	\$ (158,832)	\$ 5,045
Fund Balances at Beginning of Year	211,588	211,588			
<b>Fund Balance at End of Year</b>	<b>\$ 47,711</b>	<b>\$ 57,290</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Real Estate Assessment*  
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Charges for Services	\$ 2,205,017	\$ 2,205,017		\$ 2,205,017	\$ -
<b>Total Revenues</b>	<b>2,205,017</b>	<b>2,205,017</b>		<b>2,205,017</b>	<b>-</b>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive:					
Salaries and Wages	624,300	564,595	\$ -	564,595	59,705
Fringe Benefits	174,711	150,636	-	150,636	24,075
Supplies and Materials	67,000	28,309	8,503	36,812	30,188
Equipment	314,109	148,263	22,469	170,732	143,377
Contractual Services	1,806,532	1,126,170	572,612	1,698,782	107,750
Other	71,500	26,972	1,350	28,322	43,178
<b>Total Expenditures</b>	<b>3,058,152</b>	<b>2,044,945</b>	<b>604,934</b>	<b>2,649,879</b>	<b>408,273</b>
Excess(Deficiency) of Revenues Over (Under) Expenditures	(853,135)	160,072	\$ (604,934)	\$ (444,862)	\$ 408,273
Fund Balance at Beginning of Year	2,485,853	2,485,853			
<b>Fund Balance at End of Year</b>	<b>\$ 1,632,718</b>	<b>\$ 2,645,925</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**DRETAC**  
For the Year Ended December 31, 2001

	Revised Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance
<b>Revenues</b>					
Charges for Services	\$ 400,640	\$ 400,640		\$ 400,640	\$ -
<b>Total Revenues</b>	<b>400,640</b>	<b>400,640</b>		<b>400,640</b>	<b>-</b>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive:					
Salaries and Wages	315,994	223,459	\$ -	223,459	92,535
Fringe Benefits	85,247	45,500	-	45,500	39,747
Supplies and Materials	17,400	4,786	755	5,541	11,859
Contractual Services	5,600	3,095	-	3,095	2,505
Equipment	40,000	13,530	3,744	17,274	22,726
Other	100,855	66,683	5,158	71,841	29,014
<b>Total Expenditures</b>	<b>565,096</b>	<b>357,053</b>	<b>9,657</b>	<b>366,710</b>	<b>198,386</b>
Excess(Deficiency) of Revenues Over (Under) Expenditures	(164,456)	43,587	\$ (9,657)	\$ 33,930	\$ 198,386
Fund Balance at Beginning of Year	412,012	412,012			
<b>Fund Balance at End of Year</b>	<b>\$ 247,556</b>	<b>\$ 455,599</b>			



**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Certificate of Title*  
For the Year Ended December 31, 2001

	Revised Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance
<b>Revenues</b>					
Charges for Services	\$ 1,013,879	\$ 1,013,879		\$ 1,013,879	\$ -
<b>Total Revenues</b>	<b>1,013,879</b>	<b>1,013,879</b>		<b>1,013,879</b>	<b>-</b>
<b>Expenditures</b>					
<b>Current:</b>					
<b>General Government:</b>					
<b>Legislative and Executive:</b>					
Salaries and Wages	717,964	717,108	\$ -	717,108	856
Fringe Benefits	188,972	177,675	-	177,675	11,297
Supplies and Materials	34,446	24,259	496	24,755	9,691
Equipment	9,071	8,171	400	8,571	500
Contractual Services	46,185	26,532	3,885	30,417	15,768
Other	29,663	20,292	2,337	22,629	7,034
<b>Total Expenditures</b>	<b>1,026,301</b>	<b>974,037</b>	<b>7,118</b>	<b>981,155</b>	<b>45,146</b>
Excess(Deficiency) of Revenues Over (Under) Expenditures	(12,422)	39,842	(7,118)	32,724	45,146
<b>Other Financing Uses</b>					
Operating Transfers - Out	(25,000)	(25,000)	-	(25,000)	-
Excess(Deficiency) of Revenues Over (Under) Expenditures and Other Financing Uses	(37,422)	14,842	<b>\$ (7,118)</b>	<b>\$ 7,724</b>	<b>\$ 45,146</b>
Fund Balance at Beginning of Year	287,509	287,509			
<b>Fund Balance at End of Year</b>	<b>\$ 250,087</b>	<b>\$ 302,351</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Recorder's Equipment*  
For the Year Ended December 31, 2001

	Revised Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance
<b>Revenues</b>					
Licenses, Permits and Fees	\$ 294,848	\$ 294,848		\$ 294,848	\$ -
<b>Total Revenues</b>	<b>294,848</b>	<b>294,848</b>		<b>294,848</b>	<b>-</b>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive:					
Equipment	98,862	45,512	\$ 9,012	54,524	44,338
Contractual Services	212,122	210,466	-	210,466	1,656
<b>Total Expenditures</b>	<b>310,984</b>	<b>255,978</b>	<b>9,012</b>	<b>264,990</b>	<b>45,994</b>
Excess(Deficiency) of Revenues Over (Under) Expenditures	(16,136)	38,870	\$ (9,012)	\$ 29,858	\$ 45,994
Fund Balance at Beginning of Year	244,743	244,743			
<b>Fund Balance at End of Year</b>	<b>\$ 228,607</b>	<b>\$ 283,613</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Intensive Supervision*  
For the Year Ended December 31, 2001

	Revised Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance
<b>Revenues</b>					
Intergovernmental	\$ 489,597	\$ 489,597		\$ 489,597	\$ -
<b>Total Revenues</b>	<b>489,597</b>	<b>489,597</b>		<b>489,597</b>	<b>-</b>
<b>Expenditures</b>					
<b>Current:</b>					
<b>Public Safety:</b>					
Salaries and Wages	320,895	311,655	\$ -	311,655	9,240
Fringe Benefits	96,838	86,768	-	86,768	10,070
Supplies and Materials	69,076	58,987	-	58,987	10,089
Contractual Services	27,479	24,268	-	24,268	3,211
Other	21,923	15,810	-	15,810	6,113
<b>Total Expenditures</b>	<b>536,211</b>	<b>497,488</b>	<b>-</b>	<b>497,488</b>	<b>38,723</b>
(Deficiency) of Revenues (Under) Expenditures	(46,614)	(7,891)	-	(7,891)	38,723
<b>Other Financing Sources (Uses)</b>					
Operating Transfers - In	37,441	37,441	-	37,441	-
Operating Transfers - Out	(37,441)	(37,441)	-	(37,441)	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
(Deficiency) of Revenues and Other Financing Sources (Under) Expenditures and Other Financing Uses	(46,614)	(7,891)	\$ -	\$ (7,891)	\$ 38,723
Fund Balance at Beginning of Year	90,133	90,133			
<b>Fund Balance at End of Year</b>	<b>\$ 43,519</b>	<b>\$ 82,242</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Motor Vehicle Gas Tax**  
For the Year Ended December 31, 2001

	Revised Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance
<b>Revenues</b>					
Charges for Services	\$ 339,714	\$ 339,714		\$ 339,714	\$ -
Intergovernmental	6,115,918	6,115,918		6,115,918	-
Interest	112,371	112,371		112,371	-
Other	375,852	375,852		375,852	-
<b>Total Revenues</b>	<b>6,943,855</b>	<b>6,943,855</b>		<b>6,943,855</b>	<b>-</b>
<b>Expenditures</b>					
<b>Current:</b>					
<b>Public Works:</b>					
Salaries and Wages	2,903,313	2,827,711	\$ -	2,827,711	75,602
Fringe Benefits	787,730	761,871	-	761,871	25,859
Supplies and Materials	1,628,908	1,394,912	88,411	1,483,323	145,585
Equipment	433,505	362,335	1,800	364,135	69,370
Contractual Services	1,446,709	1,292,345	39,083	1,331,428	115,281
Other	155,233	86,796	-	86,796	68,437
<b>Total Expenditures</b>	<b>7,355,398</b>	<b>6,725,970</b>	<b>129,294</b>	<b>6,855,264</b>	<b>500,134</b>
Excess(Deficiency) of Revenues Over (Under) Expenditures	(411,543)	217,885	(129,294)	88,591	500,134
<b>Other Financing Uses</b>					
Operating Transfers - Out	(20,000)	(20,000)	-	(20,000)	-
Excess(Deficiency) of Revenues Over (Under) Expenditures and Other Financing Uses	(431,543)	197,885	<u>\$ (129,294)</u>	<u>\$ 68,591</u>	<u>\$ 500,134</u>
Fund Balance at Beginning of Year	2,201,173	2,201,173			
<b>Fund Balance at End of Year</b>	<b>\$ 1,769,630</b>	<b>\$ 2,399,058</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Bascule Bridge*  
For the Year Ended December 31, 2001

	Revised Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance
<b>Revenues</b>					
Intergovernmental	\$ 431,465	\$ 431,465		\$ 431,465	\$ -
<b>Total Revenues</b>	<b>431,465</b>	<b>431,465</b>		<b>431,465</b>	<b>-</b>
<b>Expenditures</b>					
Current:					
Public Works:					
Salaries and Wages	299,450	297,241	\$ -	297,241	2,209
Fringe Benefits	89,632	86,397	-	86,397	3,235
Supplies and Materials	15,711	11,255	501	11,756	3,955
Equipment	5,000	4,154	-	4,154	846
Contractual Services	48,598	41,524	854	42,378	6,220
Other	600	482	-	482	118
<b>Total Expenditures</b>	<b>458,991</b>	<b>441,053</b>	<b>1,355</b>	<b>442,408</b>	<b>16,583</b>
(Deficiency) of Revenues (Under) Expenditures	(27,526)	(9,588)	(1,355)	(10,943)	16,583
<b>Other Financing Uses</b>					
Advances - Out	(10,000)	(10,000)	-	(10,000)	-
(Deficiency) of Revenues (Under) Expenditures and Other Financing Uses	(37,526)	(19,588)	<u>\$ (1,355)</u>	<u>\$ (20,943)</u>	<u>\$ 16,583</u>
Fund Balance at Beginning of Year	42,383	42,383			
<b>Fund Balance at End of Year</b>	<b>\$ 4,857</b>	<b>\$ 22,795</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Community Housing Improvement*  
For the Year Ended December 31, 2001

	Revised Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance
<b>Revenues</b>					
Intergovernmental	\$ -	\$ -		\$ -	\$ -
<b>Total Revenues</b>	-	-		-	-
<b>Expenditures</b>					
Current:					
Economic Development and Assistance					
Supplies and Materials	6,200	-	\$ -	-	6,200
Equipment	4,350	-	-	-	4,350
Contractual Services	441,950	56,679	34,105	90,784	351,166
Other	43,500	283	-	283	43,217
<b>Total Expenditures</b>	<b>496,000</b>	<b>56,962</b>	<b>34,105</b>	<b>91,067</b>	<b>404,933</b>
(Deficiency) of Revenues (Under) Expenditures	(496,000)	(56,962)	(34,105)	(91,067)	404,933
<b>Other Financing Sources</b>					
Advances - In	500,000	500,000	-	500,000	-
Excess of Revenues and Other Financing Sources Over Expenditures	4,000	443,038	\$ (34,105)	\$ 408,933	\$ 404,933
Fund Balance at Beginning of Year	-	-			
<b>Fund Balance at End of Year</b>	<b>\$ 4,000</b>	<b>\$ 443,038</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Youth Services*  
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Charges for Services	\$ 145,750	\$ 145,750		\$ 145,750	\$ -
Intergovernmental	502,183	502,183		502,183	-
Other	3,913	3,913		3,913	-
<b>Total Revenues</b>	<b>651,846</b>	<b>651,846</b>		<b>651,846</b>	<b>-</b>
<b>Expenditures</b>					
<b>Current:</b>					
<b>Human Services:</b>					
Salaries and Wages	508,480	461,784	\$ -	461,784	46,696
Fringe Benefits	146,995	124,991	-	124,991	22,004
Supplies and Materials	25,655	11,330	-	11,330	14,325
Equipment	31,900	23,047	263	23,310	8,590
Contractual Services	252,643	158,444	10,185	168,629	84,014
Other	105,320	53,143	-	53,143	52,177
<b>Total Expenditures</b>	<b>1,070,993</b>	<b>832,739</b>	<b>10,448</b>	<b>843,187</b>	<b>227,806</b>
(Deficiency) of Revenues (Under) Expenditures	(419,147)	(180,893)	<u>\$ (10,448)</u>	<u>\$ (191,341)</u>	<u>\$ 227,806</u>
Fund Balance at Beginning of Year	660,300	660,300			
<b>Fund Balance at End of Year</b>	<b>\$ 241,153</b>	<b>\$ 479,407</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Reclaim Ohio*  
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Intergovernmental	\$ 1,404,190	\$ 1,404,190		\$ 1,404,190	\$ -
Other	55,388	55,388		55,388	-
<b>Total Revenues</b>	<b>1,459,578</b>	<b>1,459,578</b>		<b>1,459,578</b>	<b>-</b>
<b>Expenditures</b>					
<b>Current:</b>					
<b>Human Services:</b>					
Salaries and Wages	999,650	986,439	\$ -	986,439	13,211
Fringe Benefits	297,933	281,113	-	281,113	16,820
Supplies and Materials	11,332	9,789	-	9,789	1,543
Equipment	35,480	32,525	165	32,690	2,790
Contractual Services	182,675	126,286	21,879	148,165	34,510
Other	218,010	178,565	-	178,565	39,445
<b>Total Expenditures</b>	<b>1,745,080</b>	<b>1,614,717</b>	<b>22,044</b>	<b>1,636,761</b>	<b>108,319</b>
(Deficiency) of Revenues (Under) Expenditures	(285,502)	(155,139)	\$ (22,044)	\$ (177,183)	\$ 108,319
Fund Balance at Beginning of Year	735,320	735,320			
<b>Fund Balance at End of Year</b>	<b>\$ 449,818</b>	<b>\$ 580,181</b>			



**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Medically Handicapped Child Fund**  
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Property and Other Taxes	\$ 443,407	\$ 443,407		\$ 443,407	\$ -
<b>Total Revenues</b>	<b>443,407</b>	<b>443,407</b>		<b>443,407</b>	<b>-</b>
<b>Expenditures</b>					
<b>Current:</b>					
<b>Human Services:</b>					
Other	431,016	384,308	\$ -	384,308	46,708
<b>Total Expenditures</b>	<b>431,016</b>	<b>384,308</b>	<b>-</b>	<b>384,308</b>	<b>46,708</b>
Excess of Revenues Over Expenditures	12,391	59,099	-	59,099	46,708
<b>Other Financing Uses</b>					
Operating Transfers - Out	(181,748)	(181,748)	-	(181,748)	-
(Deficiency) of Revenues (Under) Expenditures and Other Financing Uses	(169,357)	(122,649)	\$ -	\$ (122,649)	\$ 46,708
Fund Balance at Beginning of Year	205,114	205,114			
<b>Fund Balance at End of Year</b>	<b>\$ 35,757</b>	<b>\$ 82,465</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Indigent Guardianship*  
For the Year Ended December 31, 2001

	Revised Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance
<b>Revenues</b>					
Charges for Services	\$ 36,059	\$ 36,059		\$ 36,059	\$ -
<b>Total Revenues</b>	<b>36,059</b>	<b>36,059</b>		<b>36,059</b>	<b>-</b>
<b>Expenditures</b>					
Current:					
General Government:					
Judicial:					
Salaries and Wages	1,200	1,200	\$ -	1,200	-
Fringe Benefits	143	108	-	108	35
Supplies and Materials	500	-	-	-	500
Equipment	500	-	-	-	500
Contractual Services	24,857	16,000	-	16,000	8,857
Other	11,257	2,491	-	2,491	8,766
<b>Total Expenditures</b>	<b>38,457</b>	<b>19,799</b>	<b>-</b>	<b>19,799</b>	<b>18,658</b>
Excess(Deficiency) of Revenues Over (Under) Expenditures	(2,398)	16,260	\$ -	\$ 16,260	\$ 18,658
Fund Balance at Beginning of Year	172,389	172,389			
<b>Fund Balance at End of Year</b>	<b>\$ 169,991</b>	<b>\$ 188,649</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Computerized Legal Research*  
For the Year Ended December 31, 2001

	Revised Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance
<b>Revenues</b>					
Charges for Services	\$ 137,122	\$ 137,122		\$ 137,122	\$ -
<b>Total Revenues</b>	<b>137,122</b>	<b>137,122</b>		<b>137,122</b>	<b>-</b>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive:					
Supplies and Materials	5,000	1,392	\$ -	1,392	3,608
Equipment	105,483	72,805	8,753	81,558	23,925
Contractual Services	22,000	19,996	-	19,996	2,004
Other	78,162	12,047	19,466	31,513	46,649
<b>Total Expenditures</b>	<b>210,645</b>	<b>106,240</b>	<b>28,219</b>	<b>134,459</b>	<b>76,186</b>
Excess(Deficiency) of Revenues Over (Under) Expenditures	(73,523)	30,882	(28,219)	2,663	76,186
<b>Other Financing Uses</b>					
Operating Transfers - Out	(3,008)	(3,008)	-	(3,008)	-
Excess(Deficiency) of Revenues Over (Under) Expenditures and Other Financing Uses	(76,531)	27,874	<b>\$ (28,219)</b>	<b>\$ (345)</b>	<b>\$ 76,186</b>
Fund Balance at Beginning of Year	209,499	209,499			
<b>Fund Balance at End of Year</b>	<b>\$ 132,968</b>	<b>\$ 237,373</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*TB Clinic*  
For the Year Ended December 31, 2001

	Revised Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance
<b>Revenues</b>					
Property and Other Taxes	\$ 472,333	\$ 472,333		\$ 472,333	\$ -
Charges for Services	7,041	7,041		7,041	-
Other	1,856	1,856		1,856	-
<b>Total Revenues</b>	<b>481,230</b>	<b>481,230</b>		<b>481,230</b>	<b>-</b>
<b>Expenditures</b>					
<b>Current:</b>					
<b>Health:</b>					
Salaries and Wages	257,880	247,609	\$ -	247,609	10,271
Fringe Benefits	121,193	83,248	-	83,248	37,945
Supplies and Materials	32,890	29,049	-	29,049	3,841
Equipment	3,500	612	-	612	2,888
Contractual Services	57,085	53,954	-	53,954	3,131
Other	20,370	15,663	-	15,663	4,707
<b>Total Expenditures</b>	<b>492,918</b>	<b>430,135</b>	<b>-</b>	<b>430,135</b>	<b>62,783</b>
Excess(Deficiency) of Revenues Over (Under) Expenditures	(11,688)	51,095	\$ -	\$ 51,095	\$ 62,783
Fund Balance at Beginning of Year	691,754	691,754			
<b>Fund Balance at End of Year</b>	<b>\$ 680,066</b>	<b>\$ 742,849</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Children Services**  
For the Year Ended December 31, 2001

	Revised Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance
<b>Revenues</b>					
Property and Other Taxes	\$ 5,650,581	\$ 5,650,581		\$ 5,650,581	\$ -
Intergovernmental	6,183,806	6,183,806		6,183,806	-
Other	123,957	123,957		123,957	-
<b>Total Revenues</b>	<b>11,958,344</b>	<b>11,958,344</b>		<b>11,958,344</b>	<b>-</b>
<b>Expenditures</b>					
Current:					
Human Services:					
Salaries and Wages	5,478,110	5,435,405	\$ -	5,435,405	42,705
Fringe Benefits	1,351,193	1,302,721	-	1,302,721	48,472
Supplies and Materials	138,360	112,113	-	112,113	26,247
Equipment	200,000	173,701	-	173,701	26,299
Contractual Services	5,705,936	5,547,804	-	5,547,804	158,132
Fees	52,960	49,034	-	49,034	3,926
Other	1,372,402	1,282,933	-	1,282,933	89,469
<b>Total Expenditures</b>	<b>14,298,961</b>	<b>13,903,711</b>	<b>-</b>	<b>13,903,711</b>	<b>395,250</b>
(Deficiency) of Revenues (Under) Expenditures	(2,340,617)	(1,945,367)	-	(1,945,367)	395,250
<b>Other Financing Sources</b>					
Operating Transfers - In	181,748	181,748	-	181,748	-
(Deficiency) of Revenues and Other Financing Sources (Under) Expenditures	(2,158,869)	(1,763,619)	\$ -	\$ (1,763,619)	\$ 395,250
Fund Balance at Beginning of Year	6,771,032	6,771,032			
<b>Fund Balance at End of Year</b>	<b>\$ 4,612,163</b>	<b>\$ 5,007,413</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**MRDD**  
For the Year Ended December 31, 2001

	Revised Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance
<b>Revenues</b>					
Property and Other Taxes	\$ 7,711,950	\$ 7,711,950		\$ 7,711,950	\$ -
Charges for Services	83,830	83,830		83,830	-
Intergovernmental	6,730,739	6,730,739		6,730,739	-
Other	9,034	9,034		9,034	-
<b>Total Revenues</b>	<b>14,535,553</b>	<b>14,535,553</b>		<b>14,535,553</b>	<b>-</b>
<b>Expenditures</b>					
<b>Current:</b>					
<b>Human Services:</b>					
Salaries and Wages	10,453,900	9,872,054	\$ -	9,872,054	581,846
Fringe Benefits	4,566,100	3,592,249	3,406	3,595,655	970,445
Supplies and Materials	269,122	219,404	7,946	227,350	41,772
Equipment	229,239	139,786	14,514	154,300	74,939
Contractual Services	3,588,611	2,996,146	262,947	3,259,093	329,518
Capital Outlay	3,052,454	49,843	-	49,843	3,002,611
Other	404,899	323,270	12,268	335,538	69,361
<b>Total Expenditures</b>	<b>22,564,325</b>	<b>17,192,752</b>	<b>301,081</b>	<b>17,493,833</b>	<b>5,070,492</b>
(Deficiency) of Revenues (Under) Expenditures	(8,028,772)	(2,657,199)	(301,081)	(2,958,280)	5,070,492
<b>Other Financing Uses</b>					
Operating Transfers - Out	(250,000)	(250,000)	-	(250,000)	-
(Deficiency) of Revenues (Under) Expenditures and Other Financing Uses	(8,278,772)	(2,907,199)	\$ (301,081)	\$ (3,208,280)	\$ 5,070,492
Fund Balance at Beginning of Year	8,682,018	8,682,018			
<b>Fund Balance at End of Year</b>	<b>\$ 403,246</b>	<b>\$ 5,774,819</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Supportive Living*  
For the Year Ended December 31, 2001

	Revised Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance
<b>Revenues</b>					
Intergovernmental	\$ 3,713,877	\$ 3,713,877		\$ 3,713,877	\$ -
Other	2,341	2,341		2,341	-
<b>Total Revenues</b>	<b>3,716,218</b>	<b>3,716,218</b>		<b>3,716,218</b>	<b>-</b>
<b>Expenditures</b>					
<b>Current:</b>					
<b>Health:</b>					
Salaries and Wages	2,363,000	2,113,005	\$ -	2,113,005	249,995
Fringe Benefits	836,000	698,708	-	698,708	137,292
Supplies and Materials	117,930	78,813	-	78,813	39,117
Equipment	96,035	37,468	7,739	45,207	50,828
Contractual Services	2,186,372	1,825,893	34,929	1,860,822	325,550
Capital Outlay	20,000	16,092	-	16,092	3,908
Other	59,000	45,407	738	46,145	12,855
<b>Total Expenditures</b>	<b>5,678,337</b>	<b>4,815,386</b>	<b>43,406</b>	<b>4,858,792</b>	<b>819,545</b>
(Deficiency) of Revenues (Under) Expenditures	(1,962,119)	(1,099,168)	<u>\$ (43,406)</u>	<u>\$ (1,142,574)</u>	<u>\$ 819,545</u>
Fund Balance at Beginning of Year	2,089,745	2,089,745			
<b>Fund Balance at End of Year</b>	<u>\$ 127,626</u>	<u>\$ 990,577</u>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Community Mental Health**  
For the Year Ended December 31, 2001

	Revised Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance
<b>Revenues</b>					
Property and Other Taxes	\$ 7,728,581	\$ 7,728,581		\$ 7,728,581	\$ -
Intergovernmental	8,510,777	8,510,777		8,510,777	-
<b>Total Revenues</b>	<b>16,239,358</b>	<b>16,239,358</b>		<b>16,239,358</b>	<b>-</b>
<b>Expenditures</b>					
Current:					
Health:					
Salaries and Wages	575,000	540,340	\$ -	540,340	34,660
Fringe Benefits	149,400	122,900	-	122,900	26,500
Supplies and Materials	43,300	16,086	-	16,086	27,214
Equipment	243,000	211,251	-	211,251	31,749
Contractual Services	13,673,200	12,490,133	900	12,491,033	1,182,167
Other	293,779	201,992	-	201,992	91,787
<b>Total Expenditures</b>	<b>14,977,679</b>	<b>13,582,702</b>	<b>900</b>	<b>13,583,602</b>	<b>1,394,077</b>
<b>Excess of Revenues Over Expenditures</b>	<b>1,261,679</b>	<b>2,656,656</b>	<b>(900)</b>	<b>2,655,756</b>	<b>1,394,077</b>
<b>Other Financing Sources (Uses)</b>					
Advances - In	210,448	210,448	-	210,448	-
Advances - Out	(1,500,000)	(1,500,000)	-	(1,500,000)	-
Operating Transfers - In	160,625	160,625	-	160,625	-
Operating Transfers - Out	(160,625)	(160,625)	-	(160,625)	-
<b>Total Other Financing Sources (Uses)</b>	<b>(1,289,552)</b>	<b>(1,289,552)</b>	<b>-</b>	<b>(1,289,552)</b>	<b>-</b>
<b>Excess(Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>	<b>(27,873)</b>	<b>1,367,104</b>	<b>\$ (900)</b>	<b>\$ 1,366,204</b>	<b>\$ 1,394,077</b>
<b>Fund Balance at Beginning of Year</b>	<b>6,494,092</b>	<b>6,494,092</b>			
<b>Fund Balance at End of Year</b>	<b>\$ 6,466,219</b>	<b>\$ 7,861,196</b>			



**Lorain County, Ohio**  
 Schedule of Revenues, Expenditures and Changes in  
 Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Golden Acres*  
 For the Year Ended December 31, 2001

	Revised Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance
<b>Revenues</b>					
Charges for Services	\$ 1,505,332	\$ 1,505,332		\$ 1,505,332	\$ -
Intergovernmental	1,747,280	1,747,280		1,747,280	-
Other	33,208	33,208		33,208	-
<b>Total Revenues</b>	<b>3,285,820</b>	<b>3,285,820</b>		<b>3,285,820</b>	<b>-</b>
<b>Expenditures</b>					
<b>Current:</b>					
<b>Health:</b>					
Salaries and Wages	2,390,000	2,321,374	\$ -	2,321,374	68,626
Fringe Benefits	676,950	658,208	-	658,208	18,742
Supplies and Materials	529,962	356,382	83,557	439,939	90,023
Equipment	72,023	56,068	1,378	57,446	14,577
Contractual Services	390,114	277,280	11,425	288,705	101,409
Capital Outlay	15,000	11,290	-	11,290	3,710
Other	86,241	56,595	952	57,547	28,694
<b>Total Expenditures</b>	<b>4,160,290</b>	<b>3,737,197</b>	<b>97,312</b>	<b>3,834,509</b>	<b>325,781</b>
(Deficiency) of Revenues (Under) Expenditures	(874,470)	(451,377)	\$ (97,312)	\$ (548,689)	\$ 325,781
Fund Balance at Beginning of Year	6,395,378	6,395,378			
<b>Fund Balance at End of Year</b>	<b>\$ 5,520,908</b>	<b>\$ 5,944,001</b>			

**Lorain County, Ohio**  
 Schedule of Revenues, Expenditures and Changes in  
 Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Metropolitan Enforcement Group**  
 For the Year Ended December 31, 2001

	Revised Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance
<b>Revenues</b>					
Property and Other Taxes	\$ 393,614	\$ 393,614		\$ 393,614	\$ -
Intergovernmental	172,123	172,123		172,123	-
Other	10,524	10,524		10,524	-
<b>Total Revenues</b>	<b>576,261</b>	<b>576,261</b>		<b>576,261</b>	<b>-</b>
<b>Expenditures</b>					
Current:					
Public Safety:					
Salaries and Wages	581,159	331,797	\$ -	331,797	249,362
Fringe Benefits	153,956	95,449	-	95,449	58,507
Supplies and Materials	22,400	13,881	829	14,710	7,690
Equipment	42,860	6,472	6,669	13,141	29,719
Contractual Services	78,240	25,940	-	25,940	52,300
Other	112,669	59,460	2,000	61,460	51,209
<b>Total Expenditures</b>	<b>991,284</b>	<b>532,999</b>	<b>9,498</b>	<b>542,497</b>	<b>448,787</b>
Excess(Deficiency) of Revenues Over (Under) Expenditures	(415,023)	43,262	\$ <u>(9,498)</u>	\$ <u>33,764</u>	\$ <u>448,787</u>
Fund Balance at Beginning of Year	541,076	541,076			
<b>Fund Balance at End of Year</b>	<b>\$ <u>126,053</u></b>	<b>\$ <u>584,338</u></b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Child Support Enforcement Agency*  
For the Year Ended December 31, 2001

	Revised Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance
<b>Revenues</b>					
Charges for Services	\$ 1,522,407	\$ 1,522,407		\$ 1,522,407	\$ -
Intergovernmental	3,513,931	3,513,931		3,513,931	-
<b>Total Revenues</b>	<b>5,036,338</b>	<b>5,036,338</b>		<b>5,036,338</b>	<b>-</b>
<b>Expenditures</b>					
Current:					
Human Services:					
Salaries and Wages	2,064,000	2,018,837	\$ -	2,018,837	45,163
Fringe Benefits	604,339	575,603	-	575,603	28,736
Supplies and Materials	20,000	9,154	-	9,154	10,846
Equipment	4,000	707	-	707	3,293
Contractual Services	1,042,307	824,276	26,642	850,918	191,389
Other	1,426,319	1,384,266	19,105	1,403,371	22,948
<b>Total Expenditures</b>	<b>5,160,965</b>	<b>4,812,843</b>	<b>45,747</b>	<b>4,858,590</b>	<b>302,375</b>
Excess(Deficiency) of Revenues Over (Under) Expenditures	(124,627)	223,495	(45,747)	177,748	302,375
<b>Other Financing Sources</b>					
Operating Transfers - In	18,533	18,533	-	18,533	-
Excess(Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	(106,094)	242,028	\$ (45,747)	\$ 196,281	\$ 302,375
Fund Balance at Beginning of Year	2,930,425	2,930,425			
<b>Fund Balance at End of Year</b>	<b>\$ 2,824,331</b>	<b>\$ 3,172,453</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Crime Laboratory*  
For the Year Ended December 31, 2001

	<u>Revised</u> <u>Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual</u> <u>Plus</u> <u>Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Property and Other Taxes	\$ 196,807	\$ 196,807		\$ 196,807	\$ -
Other	731,418	731,418		731,418	-
<b>Total Revenues</b>	<b>928,225</b>	<b>928,225</b>		<b>928,225</b>	<b>-</b>
<b>Expenditures</b>					
<b>Current:</b>					
<b>Public Safety:</b>					
Contractual Services	8,400	8,395	\$ -	8,395	5
Equipment	85,000	84,950	-	84,950	50
Other	99,578	2,835	-	2,835	96,743
<b>Total Expenditures</b>	<b>192,978</b>	<b>96,180</b>	<b>-</b>	<b>96,180</b>	<b>96,798</b>
<b>Excess of Revenues Over Expenditures</b>	<b>735,247</b>	<b>832,045</b>	<b>\$ -</b>	<b>\$ 832,045</b>	<b>\$ 96,798</b>
<b>Fund Balance at Beginning of Year</b>	<b>2,169</b>	<b>2,169</b>			
<b>Fund Balance at End of Year</b>	<b>\$ 737,416</b>	<b>\$ 834,214</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**911 System**  
For the Year Ended December 31, 2001

	Revised Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance
<b>Revenues</b>					
Property and Other Taxes	\$ 1,195,766	\$ 1,195,766		\$ 1,195,766	\$ -
Intergovernmental	4,292	4,292		4,292	-
<b>Total Revenues</b>	<b>1,200,058</b>	<b>1,200,058</b>		<b>1,200,058</b>	<b>-</b>
<b>Expenditures</b>					
<b>Current:</b>					
<b>Public Safety:</b>					
Salaries and Wages	650,000	606,184	\$ -	606,184	43,816
Fringe Benefits	189,450	154,143	-	154,143	35,307
Supplies and Materials	9,000	5,350	-	5,350	3,650
Equipment	403,169	23,795	335,858	359,653	43,516
Contractual Services	225,325	174,649	8,083	182,732	42,593
Other	85,759	70,300	-	70,300	15,459
<b>Total Expenditures</b>	<b>1,562,703</b>	<b>1,034,421</b>	<b>343,941</b>	<b>1,378,362</b>	<b>184,341</b>
Excess(Deficiency) of Revenues Over (Under) Expenditures	(362,645)	165,637	\$ (343,941)	\$ (178,304)	\$ 184,341
Fund Balance at Beginning of Year	1,480,491	1,480,491			
<b>Fund Balance at End of Year</b>	<b>\$ 1,117,846</b>	<b>\$ 1,646,128</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Alcohol and Drug Service Board*  
For the Year Ended December 31, 2001

	Revised Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance
<b>Revenues</b>					
Intergovernmental	\$ 4,729,127	\$ 4,729,127		\$ 4,729,127	\$ -
Other	10,503	10,503		10,503	-
<b>Total Revenues</b>	<b>4,739,630</b>	<b>4,739,630</b>		<b>4,739,630</b>	<b>-</b>
<b>Expenditures</b>					
<b>Current:</b>					
<b>Health:</b>					
Salaries and Wages	208,170	197,322	\$ -	197,322	10,848
Fringe Benefits	58,757	53,076	-	53,076	5,681
Supplies and Materials	6,720	5,663	-	5,663	1,057
Equipment	29,109	24,159	-	24,159	4,950
Contractual Services	4,222,813	4,058,223	-	4,058,223	164,590
Other	28,182	21,085	-	21,085	7,097
<b>Total Expenditures</b>	<b>4,553,751</b>	<b>4,359,528</b>	<b>-</b>	<b>4,359,528</b>	<b>194,223</b>
Excess of Revenues Over Expenditures	185,879	380,102	-	380,102	194,223
<b>Other Financing Sources (Uses)</b>					
Advances - In	302,069	302,069	-	302,069	-
Advances - Out	(302,069)	(302,069)	-	(302,069)	-
Operating Transfers - In	141,408	168,594	-	168,594	27,186
Operating Transfers - Out	(168,594)	(168,594)	-	(168,594)	-
<b>Total Other Financing Sources (Uses)</b>	<b>(27,186)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>27,186</b>
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	158,693	380,102	\$ -	\$ 380,102	\$ 221,409
Fund Balance at Beginning of Year	388,861	388,861			
<b>Fund Balance at End of Year</b>	<b>\$ 547,554</b>	<b>\$ 768,963</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Community Development Block Grant**  
For the Year Ended December 31, 2001

	Revised Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance
<b>Revenues</b>					
Intergovernmental	\$ 391,286	\$ 391,286		\$ 391,286	\$ -
<b>Total Revenues</b>	<b>391,286</b>	<b>391,286</b>		<b>391,286</b>	<b>-</b>
<b>Expenditures</b>					
Current:					
Economic Development and Assistance:					
Supplies and Materials	4,200	-	\$ 553	553	3,647
Equipment	3,200	904	-	904	2,296
Contractual Services	778,065	521,779	165,298	687,077	90,988
Other	75,328	9,728	-	9,728	65,600
<b>Total Expenditures</b>	<b>860,793</b>	<b>532,411</b>	<b>165,851</b>	<b>698,262</b>	<b>162,531</b>
(Deficiency) of Revenues (Under) Expenditures	(469,507)	(141,125)	(165,851)	(306,976)	162,531
<b>Other Financing Sources (Uses)</b>					
Advances - In	421,363	421,363	-	421,363	-
Advances - Out	(447,141)	(447,141)	-	(447,141)	-
Operating Transfers - In	14,500	14,500	-	14,500	-
Operating Transfers - Out	(22,898)	(22,898)	-	(22,898)	-
<b>Total Other Financing Sources (Uses)</b>	<b>(34,176)</b>	<b>(34,176)</b>	<b>-</b>	<b>(34,176)</b>	<b>-</b>
(Deficiency) of Revenues and Other Financing Sources (Under) Expenditures and Other Financing Uses	(503,683)	(175,301)	\$ (165,851)	\$ (341,152)	\$ 162,531
Fund Balance at Beginning of Year	518,400	518,400			
<b>Fund Balance at End of Year</b>	<b>\$ 14,717</b>	<b>\$ 343,099</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Community Mental Health Medicaid*  
For the Year Ended December 31, 2001

	Revised Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance
<b>Revenues</b>					
Intergovernmental	\$ 7,028,477	\$ 7,028,477		\$ 7,028,477	\$ -
<b>Total Revenues</b>	<b>7,028,477</b>	<b>7,028,477</b>		<b>7,028,477</b>	<b>-</b>
<b>Expenditures</b>					
Current:					
Health:					
Contractual Services	8,760,000	6,457,281	\$ 6,280	6,463,561	2,296,439
<b>Total Expenditures</b>	<b>8,760,000</b>	<b>6,457,281</b>	<b>6,280</b>	<b>6,463,561</b>	<b>2,296,439</b>
Excess(Deficiency) of Revenues Over (Under) Expenditures	(1,731,523)	571,196	(6,280)	564,916	2,296,439
<b>Other Financing Sources</b>					
Advances - In	1,500,000	1,500,000	-	1,500,000	-
Excess(Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	(231,523)	2,071,196	\$ (6,280)	\$ 2,064,916	\$ 2,296,438
Fund Balance at Beginning of Year	533,725	533,725			
<b>Fund Balance at End of Year</b>	<b>\$ 302,202</b>	<b>\$ 2,604,921</b>			



**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Lorain Area Microloan Program**  
For the Year Ended December 31, 2001

	Revised Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance
<b>Revenues</b>					
Licenses, Permits and Fees	\$ 450	\$ 450		\$ 450	\$ -
Intergovernmental	100,000	100,000		100,000	-
Other	116,134	116,134		116,134	-
<b>Total Revenues</b>	<b>216,584</b>	<b>216,584</b>		<b>216,584</b>	<b>-</b>
<b>Expenditures</b>					
<b>Current:</b>					
<b>Economic Development and Assistance:</b>					
Supplies and Materials	400	-	\$ 391	391	9
Equipment	1,600	936	-	936	664
Contractual Services	211,536	195,682	14,810	210,492	1,044
Other	1,914	671	-	671	1,243
<b>Total Expenditures</b>	<b>215,450</b>	<b>197,289</b>	<b>15,201</b>	<b>212,490</b>	<b>2,960</b>
Excess of Revenues Over Expenditures	1,134	19,295	(15,201)	4,094	2,960
<b>Other Financing Sources (Uses)</b>					
Advances - In	100,000	100,000	-	100,000	-
Advances - Out	(100,000)	(100,000)	-	(100,000)	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	1,134	19,295	\$ (15,201)	\$ 4,094	\$ 2,960
Fund Balance at Beginning of Year	-	-			
<b>Fund Balance at End of Year</b>	<b>\$ 1,134</b>	<b>\$ 19,295</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*County Erosion Control*  
For the Year Ended December 31, 2001

	Revised Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance
<b>Revenues</b>					
Licenses, Permits and Fees	\$ 1,050	\$ 1,050		\$ 1,050	\$ -
Intergovernmental	264,649	264,649		264,649	-
<b>Total Revenues</b>	<b>265,699</b>	<b>265,699</b>		<b>265,699</b>	<b>-</b>
<b>Expenditures</b>					
Current:					
Public Works:					
Supplies and Materials	115	-	\$ -	-	115
Contractual Services	264,550	34,701	228,079	262,780	1,770
Other	935	750	-	750	185
<b>Total Expenditures</b>	<b>265,600</b>	<b>35,451</b>	<b>228,079</b>	<b>263,530</b>	<b>2,070</b>
Excess of Revenues Over Expenditures	99	230,248	\$ (228,079)	\$ 2,169	\$ 2,070
Fund Balance at Beginning of Year	-	-			
<b>Fund Balance at End of Year</b>	<b>\$ 99</b>	<b>\$ 230,248</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**COPS**  
For the Year Ended December 31, 2001

	Revised Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance
<b>Revenues</b>					
Intergovernmental	\$ 819	\$ 819		\$ 819	\$ -
<b>Total Revenues</b>	<b>819</b>	<b>819</b>		<b>819</b>	<b>-</b>
<b>Expenditures</b>					
Current:					
Public Safety:					
Fringe Benefits	-	-	\$ -	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess of Revenues Over Expenditures	819	819	-	819	-
<b>Other Financing Uses</b>					
Advances - Out	201	201	-	201	-
Operating Transfers - Out	618	618	-	618	-
<b>Total Other Financing Uses</b>	<b>819</b>	<b>819</b>	<b>-</b>	<b>819</b>	<b>-</b>
Excess of Revenue Over (Under) Expenditures and Other Financing Uses	-	-	\$ -	\$ -	\$ -
Fund Balance at Beginning of Year	-	-			
<b>Fund Balance at End of Year</b>	<b>\$ -</b>	<b>\$ -</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*P.A.I.R.*  
For the Year Ended December 31, 2001

	Revised Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance
<b>Revenues</b>					
Other	\$ 7,984	\$ 7,984		\$ 7,984	\$ -
<b>Total Revenues</b>	<b>7,984</b>	<b>7,984</b>		<b>7,984</b>	<b>-</b>
<b>Expenditures</b>					
Current:					
Public Safety					
Salaries and Wages	35,000	22,078	\$ -	22,078	12,922
Fringe Benefits	8,250	7,345	-	7,345	905
Supplies and Materials	1,500	1,189	-	1,189	311
Equipment	2,250	1,372	-	1,372	878
Contractual Services	22,008	12,490	-	12,490	9,518
Other	79,500	70,056	-	70,056	9,444
<b>Total Expenditures</b>	<b>148,508</b>	<b>114,530</b>	<b>-</b>	<b>114,530</b>	<b>33,978</b>
(Deficiency) of Revenues (Under) Expenditures	(140,524)	(106,546)	\$ -	\$ (106,546)	\$ 33,978
Fund Balance at Beginning of Year	181,809	181,809			
<b>Fund Balance at End of Year</b>	<b>\$ 41,285</b>	<b>\$ 75,263</b>			

**Lorain County, Ohio**  
 Schedule of Revenues, Expenditures and Changes in  
 Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Day Reporting*  
 For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Intergovernmental	\$ -	\$ -		\$ -	\$ -
<b>Total Revenues</b>	-	-		-	-
<b>Expenditures</b>					
Current:					
Public Safety:			-		
Other	-	-		-	-
<b>Total Expenditures</b>	-	-	-	-	-
Excess of Revenues Over (Under) Expenditures	-	-	-	-	-
<b>Other Financing Uses</b>					
Operating Transfers - Out	(6)	(6)	-	(6)	-
(Deficiency) of Revenues (Under) Expenditures and Other Financing Uses	(6)	(6)	\$ -	\$ (6)	\$ -
Fund Balance at Beginning of Year	6	6			
<b>Fund Balance at End of Year</b>	<b>\$ -</b>	<b>\$ -</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**T - Federal**  
For the Year Ended December 31, 2001

	Revised Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance
<b>Revenues</b>					
Intergovernmental	\$ 251,306	\$ 251,306		\$ 251,306	\$ -
Other	11,314	11,314		11,314	-
<b>Total Revenues</b>	<b>262,620</b>	<b>262,620</b>		<b>262,620</b>	<b>-</b>
<b>Expenditures</b>					
<b>Current:</b>					
<b>Public Safety:</b>					
Salaries and Wages	108,720	107,969	\$ -	107,969	751
Fringe Benefits	35,015	30,501	-	30,501	4,514
Supplies and Materials	4,721	1,402	-	1,402	3,319
Equipment	1,000	80	-	80	920
Contractual Services	97,102	82,669	10,050	92,719	4,383
Other	76,700	69,817	-	69,817	6,883
<b>Total Expenditures</b>	<b>323,258</b>	<b>292,438</b>	<b>10,050</b>	<b>302,488</b>	<b>20,770</b>
(Deficiency) of Revenues (Under) Expenditures	(60,638)	(29,818)	(10,050)	(39,868)	20,770
<b>Other Financing Sources (Uses)</b>					
Advances - In	22,000	22,000	-	22,000	-
Advances - Out	(101,100)	(101,100)	-	(101,100)	-
<b>Total Other Financing Sources</b>	<b>(79,100)</b>	<b>(79,100)</b>	<b>-</b>	<b>(79,100)</b>	<b>-</b>
(Deficiency) Revenues and Other Financing Sources (Under) Expenditures and Other Financing Uses	(139,738)	(108,918)	\$ (10,050)	\$ (118,968)	\$ 20,770
Fund Balance at Beginning of Year	166,473	166,473			
<b>Fund Balance at End of Year</b>	<b>\$ 26,735</b>	<b>\$ 57,555</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Prosecutor's Victim Witness*  
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Intergovernmental	\$ 99,975	\$ 99,975		\$ 99,975	\$ -
<b>Total Revenues</b>	<b>99,975</b>	<b>99,975</b>		<b>99,975</b>	<b>-</b>
<b>Expenditures</b>					
Current:					
Public Safety:					
Salaries and Wages	67,675	65,577	\$ -	65,577	2,098
Fringe Benefits	32,460	28,796	-	28,796	3,664
Supplies and Materials	200	200	-	200	0
Equipment	800	763	-	763	37
Other	4,446	4,446	-	4,446	-
<b>Total Expenditures</b>	<b>105,581</b>	<b>99,782</b>	<b>-</b>	<b>99,782</b>	<b>5,799</b>
Excess(Deficiency) of Revenues Over (Under) Expenditures	(5,606)	193	\$ -	\$ 193	\$ 5,799
Fund Balance at Beginning of Year	41,038	41,038			
<b>Fund Balance at End of Year</b>	<b>\$ 35,432</b>	<b>\$ 41,231</b>			

**Lorain County, Ohio**  
 Schedule of Revenues, Expenditures and Changes in  
 Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Drug Enforcement**  
 For the Year Ended December 31, 2001

	Revised Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance
<b>Revenues</b>					
Intergovernmental	\$ 10,803	\$ 10,803		\$ 10,803	\$ -
Other	500	500		500	-
<b>Total Revenues</b>	<b>11,303</b>	<b>11,303</b>		<b>11,303</b>	<b>-</b>
<b>Expenditures</b>					
<b>Current:</b>					
<b>Public Safety:</b>					
Fringe Benefits	76	76	\$ -	76	-
Supplies and Materials	735	415	-	415	320
Other	10,593	10,593	-	10,593	-
<b>Total Expenditures</b>	<b>11,404</b>	<b>11,084</b>	<b>-</b>	<b>11,084</b>	<b>320</b>
Excess(Deficiency) of Revenues Over (Under) Expenditures	(101)	219	\$ -	\$ 219	\$ 320
Fund Balance at Beginning of Year	602	602			
<b>Fund Balance at End of Year</b>	<b>\$ 501</b>	<b>\$ 821</b>			



**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Enforcement and Education*  
For the Year Ended December 31, 2001

	Revised Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance
<b>Revenues</b>					
Fines and Forfeitures	\$ 538	\$ 538		\$ 538	\$ -
<b>Total Revenues</b>	<b>538</b>	<b>538</b>		<b>538</b>	<b>-</b>
<b>Expenditures</b>					
Current:					
Public Safety:					
Supplies and Materials	4,100	3,764	\$ -	3,764	336
Equipment	700	-	-	-	700
Contractual Services	1,400	-	-	-	1,400
<b>Total Expenditures</b>	<b>6,200</b>	<b>3,764</b>	<b>-</b>	<b>3,764</b>	<b>2,436</b>
(Deficiency) of Revenues (Under) Expenditures	(5,662)	(3,226)	\$ -	\$ (3,226)	\$ 2,436
<b>Fund Balance at Beginning of Year</b>	<b>10,850</b>	<b>10,850</b>			
<b>Fund Balance at End of Year</b>	<b>\$ 5,188</b>	<b>\$ 7,624</b>			

**Lorain County, Ohio**  
 Schedule of Revenues, Expenditures and Changes in  
 Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Able Grant - Title I*  
 For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Intergovernmental	\$ 15,245	\$ 15,245		\$ 15,245	\$ -
<b>Total Revenues</b>	<b>15,245</b>	<b>15,245</b>		<b>15,245</b>	<b>-</b>
<b>Expenditures</b>					
Current:					
Public Safety:					
Contractual Services	9,089	5,044	\$ 1,988	7,032	2,057
<b>Total Expenditures</b>	<b>9,089</b>	<b>5,044</b>	<b>1,988</b>	<b>7,032</b>	<b>2,057</b>
Excess of Revenues Over Expenditures	6,156	10,201	(1,988)	8,213	2,057
<b>Other Financing Uses</b>					
Advances - Out	(9,487)	(9,487)	-	(9,487)	-
Excess(Deficiency) of Revenues Over (Under) Expenditures and Other Financing Uses	(3,331)	714	\$ (1,988)	\$ (1,274)	\$ 2,057
Fund Balance at Beginning of Year	3,331	3,331			
<b>Fund Balance at End of Year</b>	<b>\$ -</b>	<b>\$ 4,045</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Linkages Plus/Byrne Memorial*  
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Intergovernmental	\$ 208	\$ 208		\$ 208	\$ -
<b>Total Revenues</b>	<b>208</b>	<b>208</b>		<b>208</b>	<b>-</b>
<b>Expenditures</b>					
Current:					
Public Safety:					
Salaries and Wages	1,244	1,244	\$ -	1,244	-
Fringe Benefits	464	464	-	464	-
Contractual Services	2,940	2,940	-	2,940	-
Other	5,072	5,057	-	5,057	15
<b>Total Expenditures</b>	<b>9,720</b>	<b>9,705</b>	<b>-</b>	<b>9,705</b>	<b>15</b>
(Deficiency) of Revenues (Under) Expenditures	(9,512)	(9,497)	\$ -	\$ (9,497)	\$ 15
<b>Fund Balance at Beginning of Year</b>	<b>9,515</b>	<b>9,515</b>			
<b>Fund Balance at End of Year</b>	<b>\$ 3</b>	<b>\$ 18</b>			

**Lorain County, Ohio**  
 Schedule of Revenues, Expenditures and Changes in  
 Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Local Law Enforcement Block Grant*  
 For the Year Ended December 31, 2001

	Revised Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance
<b>Revenues</b>					
Intergovernmental	\$ 38,598	\$ 38,598		\$ 38,598	\$ -
Interest	2,329	2,329		2,329	-
<b>Total Revenues</b>	<b>40,927</b>	<b>40,927</b>		<b>40,927</b>	<b>-</b>
<b>Expenditures</b>					
Current:					
Public Safety:					
Supplies and Materials	1,955	1,955	\$ -	1,955	-
Equipment	109,965	76,019	-	76,019	33,946
Other	798	402	-	402	396
<b>Total Expenditures</b>	<b>112,718</b>	<b>78,376</b>	<b>-</b>	<b>78,376</b>	<b>34,342</b>
(Deficiency) of Revenues					
(Under) Expenditures	(71,791)	(37,449)	\$ -	\$ (37,449)	\$ 34,342
Fund Balance at Beginning of Year	72,134	72,134			
<b>Fund Balance at End of Year</b>	<b>\$ 343</b>	<b>\$ 34,685</b>			

**Lorain County, Ohio**  
 Schedule of Revenues, Expenditures and Changes in  
 Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Juvenile Diversion Mediation*  
 For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Intergovernmental	\$ 6,718	\$ 6,718		\$ 6,718	\$ -
<b>Total Revenues</b>	<b>6,718</b>	<b>6,718</b>		<b>6,718</b>	<b>-</b>
<b>Expenditures</b>					
Current:					
Public Safety:					
Other	14,711	14,711	\$ -	14,711	-
<b>Total Expenditures</b>	<b>14,711</b>	<b>14,711</b>	<b>-</b>	<b>14,711</b>	<b>-</b>
(Deficiency) of Revenues (Under) Expenditures	(7,993)	(7,993)	\$ -	\$ (7,993)	\$ -
Fund Balance at Beginning of Year	7,993	7,993			
<b>Fund Balance at End of Year</b>	<b>\$ -</b>	<b>\$ -</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**County Probation Services**  
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Licenses, Permits and Fees	\$ 84,641	\$ 84,641		\$ 84,641	\$ -
Other	1,397	1,397		1,397	-
<b>Total Revenues</b>	<b>86,038</b>	<b>86,038</b>		<b>86,038</b>	<b>-</b>
<b>Expenditures</b>					
<b>Current:</b>					
<b>Public Safety:</b>					
Contractual Services	-	-	\$ -	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess of Revenues Over Expenditures</b>	<b>86,038</b>	<b>86,038</b>	<b>\$ -</b>	<b>\$ 86,038</b>	<b>\$ -</b>
<b>Fund Balance at Beginning of Year</b>	<b>61,631</b>	<b>61,631</b>			
<b>Fund Balance at End of Year</b>	<b>\$ 147,669</b>	<b>\$ 147,669</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Court Security*  
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Intergovernmental	\$ -	\$ -		\$ -	\$ -
<b>Total Revenues</b>	-	-		-	-
<b>Expenditures</b>					
Current:					
Public Safety:					
Supplies and Materials	4,000	2,440	\$ -	2,440	1,560
Equipment	3,352	-	-	-	3,352
Other	2,000	1,287	-	1,287	713
<b>Total Expenditures</b>	<u>9,352</u>	<u>3,727</u>	-	<u>3,727</u>	<u>5,625</u>
(Deficiency) of Revenues (Under) Expenditures	(9,352)	(3,727)	\$ -	\$ (3,727)	\$ 5,625
<b>Fund Balance at Beginning of Year</b>	<u>10,652</u>	<u>10,652</u>			
<b>Fund Balance at End of Year</b>	<u>\$ 1,300</u>	<u>\$ 6,925</u>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Court Mediation*  
For the Year Ended December 31, 2001

	Revised Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance
<b>Revenues</b>					
Licenses, Permits and Fees	\$ 118,487	\$ 118,487		\$ 118,487	\$ -
Intergovernmental	57,464	57,464		57,464	-
<b>Total Revenues</b>	<b>175,951</b>	<b>175,951</b>		<b>175,951</b>	<b>-</b>
<b>Expenditures</b>					
Current:					
Public Safety:					
Salaries and Wages	100,936	75,361	\$ -	75,361	25,575
Fringe Benefits	20,350	10,572	-	10,572	9,778
Supplies and Materials	4,000	3,223	-	3,223	777
Equipment	4,090	909	-	909	3,181
Other	5,200	2,135	-	2,135	3,065
<b>Total Expenditures</b>	<b>134,576</b>	<b>92,200</b>	<b>-</b>	<b>92,200</b>	<b>42,376</b>
Excess of Revenues Over Expenditures	41,375	83,751	-	83,751	42,376
<b>Other Financing Uses</b>					
Advances - Out	(46,683)	(46,683)	-	(46,683)	-
Excess(Deficiency) of Revenues Over (Under) Expenditures and Other Financing Uses	(5,308)	37,068	\$ -	\$ 37,068	\$ 42,376
Fund Balance at Beginning of Year	40,240	40,240			
<b>Fund Balance at End of Year</b>	<b>\$ 34,932</b>	<b>\$ 77,308</b>			



**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Violent Offender*  
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Intergovernmental	\$ 78,242	\$ 78,242		\$ 78,242	\$ -
<b>Total Revenues</b>	<b>78,242</b>	<b>78,242</b>		<b>78,242</b>	<b>-</b>
<b>Expenditures</b>					
Current:					
Public Safety:					
Salaries and Wages	25,100	24,534	\$ -	24,534	566
Fringe Benefits	9,910	9,219	-	9,219	691
Supplies and Materials	-	-	-	-	-
Equipment	-	-	-	-	-
Contractual Services	-	-	-	-	-
Other	20,990	2,846	-	2,846	18,144
<b>Total Expenditures</b>	<b>56,000</b>	<b>36,599</b>	<b>-</b>	<b>36,599</b>	<b>19,401</b>
Excess of Revenues Over Expenditures	22,242	41,643	-	41,643	19,401
<b>Other Financing Uses</b>					
Advances - Out	(25,000)	(25,000)	-	(25,000)	-
Excess(Deficiency) of Revenues Over (Under) Expenditures and Other Financing Uses	(2,758)	16,643	\$ -	\$ 16,643	\$ 19,401
Fund Balance at Beginning of Year	42,183	42,183			
<b>Fund Balance at End of Year</b>	<b>\$ 39,425</b>	<b>\$ 58,826</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Drug Court**  
For the Year Ended December 31, 2001

	Revised Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance
<b>Revenues</b>					
Intergovernmental	\$ 218,972	\$ 218,972		\$ 218,972	\$ -
<b>Total Revenues</b>	<b>218,972</b>	<b>218,972</b>		<b>218,972</b>	<b>-</b>
<b>Expenditures</b>					
Current:					
Public Safety:					
Salaries and Wages	65,000	64,771	\$ -	64,771	229
Fringe Benefits	15,850	14,429	-	14,429	1,421
Supplies and Materials	1,000	165	-	165	835
Contractual Services	113,150	86,525	-	86,525	26,625
Other	5,000	73	-	73	4,927
<b>Total Expenditures</b>	<b>200,000</b>	<b>165,963</b>	<b>-</b>	<b>165,963</b>	<b>34,037</b>
Excess of Revenues Over Expenditures	18,972	53,009	-	53,009	34,037
<b>Other Financing Uses</b>					
Advances - Out	(50,000)	(50,000)	-	(50,000)	-
Excess(Deficiency) of Revenues Over (Under) Expenditures and Other Financing Uses	(31,028)	3,009	\$ -	\$ 3,009	\$ 34,037
Fund Balance at Beginning of Year	46,453	46,453			
<b>Fund Balance at End of Year</b>	<b>\$ 15,425</b>	<b>\$ 49,462</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Criminal History-Online*  
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Intergovernmental	\$ 157,000	\$ 157,000		\$ 157,000	\$ -
<b>Total Revenues</b>	<b>157,000</b>	<b>157,000</b>		<b>157,000</b>	<b>-</b>
<b>Expenditures</b>					
Current:					
Public Safety:					
Equipment	4,903	4,903	\$ -	4,903	-
Contractual Services	152,097	128,591	280	128,871	23,226
<b>Total Expenditures</b>	<b>157,000</b>	<b>133,494</b>	<b>280</b>	<b>133,774</b>	<b>23,226</b>
Excess of Revenues Over Expenditures	-	23,506	\$ (280)	\$ 23,226	\$ 23,226
Fund Balance at Beginning of Year	-	-			
<b>Fund Balance at End of Year</b>	<b>\$ -</b>	<b>\$ 23,506</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Recycle Ohio*  
For the Year Ended December 31, 2001

	Revised Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance
<b>Revenues</b>					
Intergovernmental	\$ 232,754	\$ 232,754		\$ 232,754	\$ -
<b>Total Revenues</b>	<b>232,754</b>	<b>232,754</b>		<b>232,754</b>	<b>-</b>
<b>Expenditures</b>					
Current:					
Health:					
Supplies and Materials	23,813	21,975	\$ 1,465	23,440	373
Equipment	11,000	9,860	-	9,860	1,140
Contractual Services	96,018	90,826	5,000	95,826	192
Other	115,796	113,013	1,467	114,480	1,316
<b>Total Expenditures</b>	<b>246,627</b>	<b>235,674</b>	<b>7,932</b>	<b>243,606</b>	<b>3,021</b>
(Deficiency) of Revenues (Under) Expenditures	(13,873)	(2,920)	\$ <u>(7,932)</u>	\$ <u>(10,852)</u>	\$ <u>3,021</u>
Fund Balance at Beginning of Year	23,912	23,912			
<b>Fund Balance at End of Year</b>	<b>\$ <u>10,039</u></b>	<b>\$ <u>20,992</u></b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Marriage Licenses**  
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Charges for Services	\$ 74,656	\$ 74,656		\$ 74,656	\$ -
<b>Total Revenues</b>	<b>74,656</b>	<b>74,656</b>		<b>74,656</b>	<b>-</b>
<b>Expenditures</b>					
Current:					
Human Services:					
Other	89,620	78,337	\$ -	78,337	11,283
<b>Total Expenditures</b>	<b>89,620</b>	<b>78,337</b>	<b>-</b>	<b>78,337</b>	<b>11,283</b>
(Deficiency) of Revenues (Under) Expenditures	(14,964)	(3,681)	-	(3,681)	11,283
<b>Other Financing Sources</b>					
Operating Transfers - In	3,008	3,008	-	3,008	-
(Deficiency) of Revenues and Other Financing Sources (Under) Expenditures	(11,956)	(673)	\$ -	\$ (673)	\$ 11,283
Fund Balance at Beginning of Year	69,743	69,743			
<b>Fund Balance at End of Year</b>	<b>\$ 57,787</b>	<b>\$ 69,070</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Ditch Maintenance*  
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Special Assessments	\$ 18,921	\$ 18,921		\$ 18,921	\$ -
<b>Total Revenues</b>	<b>18,921</b>	<b>18,921</b>		<b>18,921</b>	<b>-</b>
<b>Expenditures</b>					
Current:					
Public Works:					
Other	17,601	1,259	\$ -	1,259	16,342
<b>Total Expenditures</b>	<b>17,601</b>	<b>1,259</b>	<b>-</b>	<b>1,259</b>	<b>16,342</b>
Excess of Revenues Over Expenditures	1,320	17,662	\$ -	\$ 17,662	\$ 16,342
Fund Balance at Beginning of Year	95,897	95,897			
<b>Fund Balance at End of Year</b>	<b>\$ 97,217</b>	<b>\$ 113,559</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Model Township**  
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Intergovernmental	\$ -	\$ -		\$ -	\$ -
<b>Total Revenues</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>
<b>Expenditures</b>					
Current:					
Economic Development:					
Supplies and Materials	1,500	1,451	\$ -	1,451	49
Equipment	232	-	-	-	232
Contractual Services	15,029	5,779	-	5,779	9,250
Other	1,609	-	-	-	1,609
<b>Total Expenditures</b>	<b>18,370</b>	<b>7,230</b>	<b>-</b>	<b>7,230</b>	<b>11,140</b>
(Deficiency) of Revenues (Under) Expenditures	(18,370)	(7,230)	\$ -	\$ (7,230)	\$ 11,140
Fund Balance at Beginning of Year	24,981	24,981			
<b>Fund Balance at End of Year</b>	<b>\$ 6,611</b>	<b>\$ 17,751</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Local Integration Project*  
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Other	\$ -	\$ -		\$ -	\$ -
<b>Total Revenues</b>	-	-		-	-
<b>Expenditures</b>					
Current:					
Human Services:					
Equipment	-	-	\$ -	-	-
<b>Total Expenditures</b>	-	-	-	-	-
Excess of Revenues Over (Under) Expenditures	-	-	-	-	-
<b>Other Financing Uses</b>					
Advances - Out	(2,362)	(2,362)	-	(2,362)	-
Operating Transfers - Out	(12)	(12)	-	(12)	-
<b>Total Other Financing Sources (Uses)</b>	<u>(2,374)</u>	<u>(2,374)</u>	-	<u>(2,374)</u>	-
(Deficiency) of Revenues (Under) Expenditures and Other Financing Uses	(2,374)	(2,374)	\$ -	(2,374)	\$ -
Fund Balance at Beginning of Year	2,374	2,374			
<b>Fund Balance at End of Year</b>	<u>\$ -</u>	<u>\$ -</u>			



**Lorain County, Ohio**  
 Schedule of Revenues, Expenditures and Changes in  
 Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Medicaid Outreach**  
 For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Intergovernmental	\$ 93,889	\$ 93,889		\$ 93,889	\$ -
<b>Total Revenues</b>	<b>93,889</b>	<b>93,889</b>		<b>93,889</b>	<b>-</b>
<b>Expenditures</b>					
<b>Current:</b>					
<b>Health:</b>					
Salaries and Wages	69,944	69,427	\$ -	69,427	517
Fringe Benefits	29,895	26,867	-	26,867	3,028
Other	3,200	2,503	-	2,503	697
<b>Total Expenditures</b>	<b>103,039</b>	<b>98,797</b>	<b>-</b>	<b>98,797</b>	<b>4,242</b>
(Deficiency) of Revenues (Under) Expenditures	(9,150)	(4,908)	\$ -	\$ (4,908)	\$ 4,242
Fund Balance at Beginning of Year	13,435	13,435			
<b>Fund Balance at End of Year</b>	<b>\$ 4,285</b>	<b>\$ 8,527</b>			

## Debt Service Fund

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The Debt Service Fund is used to account for the accumulation of financial resources for, and the payment of, long-term debt principal, interest, and related costs.

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Debt Service Fund**  
For the Year Ended December 31, 2001

	Revised Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance
<b>Revenues</b>					
Property and Other Taxes	\$ 2,320,928	\$ 2,320,928		\$ 2,320,928	\$ -
Intergovernmental	474,157	474,157		474,157	-
Special Assessments	224,764	224,764		224,764	-
Other	2,169	2,169		2,169	-
<b>Total Revenues</b>	<b>3,022,018</b>	<b>3,022,018</b>		<b>3,022,018</b>	<b>-</b>
<b>Expenditures</b>					
Note Principal Retirement	10,006,000	10,006,000	\$ -	10,006,000	-
Note Interest	264,372	264,372	-	264,372	-
General Obligation Bond Principal Retirement	410,000	410,000	-	410,000	-
General Obligation Interest	368,895	368,895	-	368,895	-
Special Assessment Principal Retirement	114,510	113,053	-	113,053	1,457
Special Assessment Interest	125,291	124,277	-	124,277	1,014
Fiscal Charges	257,022	162,273	-	162,273	94,749
<b>Total Expenditures</b>	<b>11,546,090</b>	<b>11,448,870</b>	<b>-</b>	<b>11,448,870</b>	<b>97,220</b>
(Deficiency) of Revenues (Under) Expenditures	(8,524,072)	(8,426,852)	-	(8,426,852)	97,220
<b>Other Financing Sources</b>					
Proceeds of Notes including interest	5,478,749	5,478,749	-	5,478,749	-
Proceeds of Bonds including interest	4,570,256	4,570,256	-	4,570,256	-
Operating Transfers - In	417,038	417,038	-	417,038	-
<b>Total Other Financing Sources</b>	<b>10,466,043</b>	<b>10,466,043</b>	<b>-</b>	<b>10,466,043</b>	<b>-</b>
Excess of Revenues and Other Financing Sources Over Expenditures	1,941,971	2,039,191	\$ -	\$ 2,039,191	\$ 97,220
Fund Balance at Beginning of Year	8,622,357	8,622,357			
<b>Fund Balance at End of Year</b>	<b>\$ 10,564,328</b>	<b>\$ 10,661,548</b>			

## Capital Projects Funds

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The Capital Projects Funds are used to account for financial resources restricted for the acquisition or construction of major capital facilities (other than those financed by the proprietary funds.)

**Q Construction** – To account for monies used for acquisition and construction of various projects within the County.

**Jail Facility Construction** – To account for the County sales tax used to construct a jail facility.

**Lorain County, Ohio**  
**Combining Balance Sheet**  
*All Capital Projects Funds*  
December 31, 2001

	<b>Q Construction</b>	<b>Jail Facility Construction</b>	<b>Totals</b>
<b>Assets</b>			
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 20,806,246	\$ 3,614,973	\$ 24,421,219
<b>Total Assets</b>	<b>\$ 20,806,246</b>	<b>\$ 3,614,973</b>	<b>\$ 24,421,219</b>
<b>Liabilities</b>			
Contracts Payable	\$ 892,610	\$ -	\$ 892,610
Retainage Payable	46,556	-	46,556
Interfund Payable	2,228,000	-	2,228,000
Advances from Other Funds	7,733,786	-	7,733,786
Notes Payable	2,228,000	-	2,228,000
<b>Total Liabilities</b>	<b>13,128,952</b>	<b>-</b>	<b>13,128,952</b>
<b>Fund Equity</b>			
Fund Balance:			
Reserved for Encumbrances	5,161,479	1,444,450	6,605,929
Unreserved, Undesignated	2,515,815	2,170,523	4,686,338
<b>Total Fund Equity</b>	<b>7,677,294</b>	<b>3,614,973</b>	<b>11,292,267</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$ 20,806,246</b>	<b>\$ 3,614,973</b>	<b>\$ 24,421,219</b>

**Lorain County, Ohio**  
Combining Statement of Revenues, Expenditures  
*and Changes in Fund Balances*  
For the Year Ended December 31, 2001

	<u>Q Construction</u>	<u>Jail Facility Construction</u>	<u>Totals</u>
<b>Revenues</b>			
Sales Tax	\$ -	\$ 318,660	\$ 318,660
Intergovernmental	1,056,664	-	1,056,664
Other	-	40	40
<b>Total Revenues</b>	<u>1,056,664</u>	<u>318,700</u>	<u>1,375,364</u>
<b>Expenditures</b>			
Capital Outlay	<u>5,137,727</u>	<u>-</u>	<u>5,137,727</u>
<b>Total Expenditures</b>	<u>5,137,727</u>	<u>-</u>	<u>5,137,727</u>
Excess(Deficiency) of Revenues Over (Under) Expenditures	<u>(4,081,063)</u>	<u>318,700</u>	<u>(3,762,363)</u>
<b>Other Financing Sources (Uses)</b>			
Operating Transfers - In	13,658,515	-	13,658,515
Operating Transfers - Out	<u>(441,038)</u>	<u>-</u>	<u>(441,038)</u>
<b>Total Other Financing Sources (Uses)</b>	<u>13,217,477</u>	<u>-</u>	<u>13,217,477</u>
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	9,136,414	318,700	9,455,114
Fund Balances(Deficit) at Beginning of Year	<u>(1,459,120)</u>	<u>3,296,273</u>	<u>1,837,153</u>
<b>Fund Balances at End of Year</b>	<u>\$ 7,677,294</u>	<u>\$ 3,614,973</u>	<u>\$ 11,292,267</u>

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Q Construction*  
For the Year Ended December 31, 2001

	Revised Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance
<b>Revenues</b>					
Intergovernmental	\$ 1,146,664	\$ 1,146,664		\$ 1,146,664	\$ -
<b>Total Revenues</b>	<b>1,146,664</b>	<b>1,146,664</b>		<b>1,146,664</b>	<b>-</b>
<b>Expenditures</b>					
Capital Outlay:					
Justice Center	6,815,723	2,049,729	\$ 4,458,529	6,508,258	307,465
D.D. School	48,860	940	-	940	47,920
Engineer Maint. Garage	425,482	420,625	4,857	425,482	-
9-1-1 Phone System	1,688,566	542,563	996,817	1,539,380	149,186
Agricultural Center	30,310	-	930	930	29,380
MRDD Workshop	39,025	35,945	950	36,895	2,130
Meister Rd Home Expansion	27,978	-	-	-	27,978
Rehabilitation Service Center	2,729	-	-	-	2,729
Adult Training Center	260,351	23,929	15,953	39,882	220,469
Highway Improvement	2,000,000	607,498	622,609	1,230,107	769,893
Issue II	502,145	502,145	-	502,145	-
Ditches	17,295	-	-	-	17,295
Sewers	97,952	86,711	-	86,711	11,241
<b>Total Expenditures</b>	<b>11,956,416</b>	<b>4,270,085</b>	<b>6,100,645</b>	<b>10,370,730</b>	<b>1,585,686</b>
(Deficiency) of Revenues Over (Under) Expenditures	(10,809,752)	(3,123,421)	(6,100,645)	(9,224,066)	1,585,686
<b>Other Financing Sources (Uses)</b>					
Proceeds of Notes	2,000,000	2,000,000	-	2,000,000	-
Advances - In	2,228,000	2,228,000	-	2,228,000	-
Advances - Out	(755,949)	(755,949)	-	(755,949)	-
Operating Transfers - In	13,368,962	13,368,962	-	13,368,962	-
Operating Transfers - Out	(441,038)	(441,038)	-	(441,038)	-
<b>Total Other Financing Sources (Uses)</b>	<b>16,399,975</b>	<b>16,399,975</b>	<b>-</b>	<b>16,399,975</b>	<b>-</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	5,590,223	13,276,554	\$ (6,100,645)	\$ 7,175,909	\$ 1,585,686
Fund Balance at Beginning of Year	7,301,692	7,301,692			
<b>Fund Balance at End of Year</b>	<b>\$ 12,891,915</b>	<b>\$ 20,578,246</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Jail Facility Construction**  
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance</u>
<b>Revenues</b>					
Sales Tax	\$ 416,036	\$ 416,036		\$ 416,036	\$ -
Other	40	40		40	-
<b>Total Revenues</b>	<b>416,076</b>	<b>416,076</b>		<b>416,076</b>	<b>-</b>
<b>Expenditures</b>					
Capital Outlay:					
Jail Facility Construction	1,511,490	2,440	\$ 1,444,450	1,446,890	64,600
<b>Total Expenditures</b>	<b>1,511,490</b>	<b>2,440</b>	<b>1,444,450</b>	<b>1,446,890</b>	<b>64,600</b>
Excess(Deficiency) of Revenues Over (Under) Expenditures	(1,095,414)	413,636	\$ (1,444,450)	\$ (1,030,814)	\$ 64,600
Fund Balance at Beginning of Year	3,201,337	3,201,337			
<b>Fund Balance at End of Year</b>	<b>\$ 2,105,923</b>	<b>\$ 3,614,973</b>			



## **Proprietary Funds**

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The Proprietary funds are used to account for the County's ongoing organizations and activities which are similar to those found in the private sector. The measurement focus is upon determination of net income, financial position, and cash flows.

### **Enterprise Fund**

The Sanitary Sewer enterprise fund is used to account for the County's sewer operations. This operation is financed and operated in a manner similar to a private business enterprise. The intent of the County is that the costs (expenses, including depreciation) of providing this service to the general public on a continuing basis be financed or recovered primarily through user charges.

### **Internal Service Fund**

The Internal Service Fund is used to account for the activity of the County's self-funded insurance program.

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Enterprise Fund**  
For the Year Ended December 31, 2001

	Revised Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance
<b>Revenues</b>					
Charges for Services	\$ 992,233	\$ 992,233		\$ 992,233	\$ -
<b>Total Revenues</b>	<b>992,233</b>	<b>992,233</b>		<b>992,233</b>	<b>-</b>
<b>Expenses</b>					
<b>Current:</b>					
Personal Services	287,000	283,806	\$ -	283,806	3,194
Fringe Benefits	80,360	71,575	-	71,575	8,785
Contractual Services	253,320	156,018	78,657	234,675	18,645
Supplies and Materials	16,000	14,981	-	14,981	1,019
Equipment	17,800	12,356	-	12,356	5,444
OWDA Loan Principal Retirement	96,995	96,995	-	96,995	-
OWDA Loan Interest	83,833	83,833	-	83,833	-
Other	406,019	367,666	-	367,666	38,353
<b>Total Expenses</b>	<b>1,241,327</b>	<b>1,087,230</b>	<b>78,657</b>	<b>1,165,887</b>	<b>75,440</b>
(Deficiency) of Revenues (Under) Expenses	(249,094)	(94,997)	(78,657)	(173,654)	75,440
<b>Other Financing Sources</b>					
Advances - In	112,000	112,000	-	112,000	-
Operating Transfers - In	50,000	50,000	-	50,000	-
<b>Total Other Financing Sources</b>	<b>162,000</b>	<b>162,000</b>	<b>-</b>	<b>162,000</b>	<b>-</b>
Excess(Deficiency) of Revenues and Other Financing Sources Over (Under) Expenses	(87,094)	67,003	\$ (78,657)	\$ (11,654)	\$ 75,440
Fund Balance at Beginning of Year	231,796	231,796			
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$ 144,702</b>	<b>\$ 298,799</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Internal Service Fund**  
For the Year Ended December 31, 2001

	Revised Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance
<b>Revenues</b>					
Charges for Services	\$ 8,022,088	\$ 8,022,088		\$ 8,022,088	\$ -
<b>Total Revenues</b>	<b>8,022,088</b>	<b>8,022,088</b>		<b>8,022,088</b>	<b>-</b>
<b>Expenses</b>					
Current:					
Contractual Services	1,102,000	824,800	\$ -	824,800	277,200
Claims & Judgements	8,489,000	7,658,173	-	7,658,173	830,827
Other	44,890	5,138	-	5,138	39,752
<b>Total Expenses</b>	<b>9,635,890</b>	<b>8,488,111</b>	<b>-</b>	<b>8,488,111</b>	<b>1,147,779</b>
(Deficiency) of Revenues (Under) Expenses	(1,613,802)	(466,023)	-	(466,023)	1,147,779
<b>Other Financing Sources</b>					
Operating Transfers - In	631,616	631,616	-	631,616	-
Excess(Deficiency) of Revenues and Other Financing Sources Over (Under) Expenses	(982,186)	165,593	\$ -	\$ 165,593	\$ 1,147,779
Fund Balance at Beginning of Year	7,281,193	7,281,193			
<b>Fund Balance at End of Year</b>	<b>\$ 6,299,007</b>	<b>\$ 7,446,786</b>			

## Fiduciary Funds

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These funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. The following is the County's fiduciary fund type:

### Agency Funds

These funds are purely custodial (assets equal liabilities) and thus do not involve the measurement of results of operations. The following are the County's agency funds:

**Family and Children First Council** – To account for revenues and expenditures for the Family and Children First Council for which the County serves as fiscal agent.

**Undivided Tax** – To account for the collection of real estate taxes and special assessments collected from real estate owners. These taxes and special assessments are periodically apportioned to local governments in the County (including Lorain County itself).

**Real Estate Escrow** – To account for the monies received for taxes before their due date.

**Undivided Government** – To account for the collection of shared revenues from the State of Ohio that represent a portion of state income taxes, state sales taxes, and corporate franchise taxes which are returned to the County. These monies are apportioned to local governments on a monthly basis, allocated according to a formula agreed upon by the recipients.

**Board of Health** – To account for revenues and expenditures for the Board of Health for which the County serves as fiscal agent.

**Soil and Water-** To account for revenues and expenditures of the soil and water conservation commission for which the County serves as fiscal agent.

**Payroll** – To account for the net payroll taxes and other related payroll deductions accumulated from the government, proprietary, and fiduciary funds for distribution to employees, other governmental units and private organizations.

**Courts** – To account for the receipt and expenditure of various court monies that do not run through the County's accounting system.

**Sheriff** – To account for the receipt and expenditure of moneys for inmates and the Sheriff's civil account that do not run through the County's accounting system.

**Alimony and Child Support** – To account for the collection of alimony and child support payments and distribution of such monies to the court-designated recipients.

**Local Emergency Planning Commission** - To account for revenues and expenditures of the Local Emergency Planning Commission for which the County serves as fiscal agent.

**Community Based Correctional Facility** – To account for the operation of the community based correctional facility for which the County serves as fiscal agent.

**Sheriff's Inmate** – To account for the moneys held for the sheriff's inmate account.

**Golden Acres** – To account for the moneys held on behalf of the County home residents.

**Benefit America Flex Plan** – To account for employee deductions under Internal Revenue Code Section 125 for medical and child care expenses.

## **Fiduciary Funds**

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(continued)

**Lorain County Port Authority** – To account for revenues and expenditures concerning economic development, investment in business, industrial and transportation projects.

**Lorain County, Ohio**  
**Combining Balance Sheet**  
*All Agency Funds*  
December 31, 2001

	<u>Family and Children First Council</u>	<u>Undivided Tax</u>	<u>Real Estate Escrow</u>	<u>Undivided Government</u>	<u>Board of Helath</u>
<b>ALL AGENCY FUNDS</b>					
<b>Assets</b>					
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 255,121	\$ 9,750,581	\$ 1,401,185	\$ -	\$ 2,007,803
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-
Receivables:					
Property and Other Taxes	-	293,757,970	-	17,884,958	-
Special Assessments	-	30,539,491	-	-	-
Intergovernmental Receivable	-	11,626,412	-	-	-
<b>Total Assets</b>	<b>\$ 255,121</b>	<b>\$ 345,674,454</b>	<b>\$ 1,401,185</b>	<b>\$ 17,884,958</b>	<b>\$ 2,007,803</b>
<b>Liabilities</b>					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Payable	44,626	-	-	-	-
Due to Other Funds	-	-	-	-	45
Due to County Funds:					
Property and Other Taxes	-	40,933,146	-	-	-
Local Government	-	-	-	4,507,886	-
Special Assessments	-	6,400,463	-	-	-
Intergovernmental Payable	-	269,514,556	-	13,377,072	-
Advances from Other Funds	54,260	-	-	-	-
Undistributed Monies	156,235	28,826,289	1,401,185	-	2,007,758
<b>Total Liabilities</b>	<b>\$ 255,121</b>	<b>\$ 345,674,454</b>	<b>\$ 1,401,185</b>	<b>\$ 17,884,958</b>	<b>\$ 2,007,803</b>

<u>Soil and Water</u>	<u>Payroll</u>	<u>Courts</u>	<u>Sheriff</u>	<u>Alimony and Child Support</u>	<u>Local Emergency Planning Commission</u>
\$ 468,821	\$ 487,605	\$ -	\$ -	\$ -	\$ -
-	-	4,557,493	849,062	9,932	201,052
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 468,821</u>	<u>\$ 487,605</u>	<u>\$ 4,557,493</u>	<u>\$ 849,062</u>	<u>\$ 9,932</u>	<u>\$ 201,052</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
63	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
468,758	487,605	4,557,493	849,062	9,932	201,052
<u>\$ 468,821</u>	<u>\$ 487,605</u>	<u>\$ 4,557,493</u>	<u>\$ 849,062</u>	<u>\$ 9,932</u>	<u>\$ 201,052</u>

(continued)

**Lorain County, Ohio**  
**Combining Balance Sheet**  
*All Agency Funds (continued)*  
December 31, 2001

	<u>Community Based Correctional Facility</u>	<u>Sheriff's Inmate</u>	<u>Golden Acres</u>	<u>Benefit America Flex Plan</u>	<u>Lorain County Port Authority</u>	<u>Totals</u>
<b>Assets</b>						
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 771,804	\$ -	\$ -	\$ 25,740	-	\$ 15,168,660
Cash and Cash Equivalents in Segregated Accounts	-	53,898	5,445	-	1,500,000	7,176,882
Receivables:						
Property and Other Taxes	-	-	-	-	-	311,642,928
Special Assessments	-	-	-	-	-	30,539,491
Intergovernmental Receivable	-	-	-	-	-	11,626,412
<b>Total Assets</b>	<b>\$ 771,804</b>	<b>\$ 53,898</b>	<b>\$ 5,445</b>	<b>\$ 25,740</b>	<b>\$ 1,500,000</b>	<b>\$ 376,154,373</b>
<b>Liabilities</b>						
Accounts Payable	\$ 23,310	\$ -	\$ -	\$ -	\$ -	\$ 23,310
Interfund Payable	-	-	-	-	-	44,626
Due to Other Funds	630	-	-	-	-	738
Due to County Funds:						
Property and Other Taxes	-	-	-	-	-	40,933,146
Local Government	-	-	-	-	-	4,507,886
Special Assessments	-	-	-	-	-	6,400,463
Intergovernmental Payable	-	-	-	-	-	282,891,628
Advances from Other Funds	-	-	-	-	-	54,260
Undistributed Monies	747,864	53,898	5,445	25,740	1,500,000	41,298,316
<b>Total Liabilities</b>	<b>\$ 771,804</b>	<b>\$ 53,898</b>	<b>\$ 5,445</b>	<b>\$ 25,740</b>	<b>\$ 1,500,000</b>	<b>\$ 376,154,373</b>



**Lorain County, Ohio**  
Combining Statement of Changes in Assets and Liabilities  
*All Agency Funds*  
For the Year Ended December 31, 2001

	<u>Balance 1/1/01</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/01</u>
<b>FAMILY AND CHILDREN FIRST COUNCIL</b>				
<b>Assets</b>				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 312,393	\$ 1,631,113	\$ 1,688,385	\$ 255,121
<b>Total Assets</b>	<b>\$ 312,393</b>	<b>\$ 1,631,113</b>	<b>\$ 1,688,385</b>	<b>\$ 255,121</b>
<b>Liabilities</b>				
Interfund Payable	\$ 150,000	\$ -	\$ 105,374	\$ 44,626
Advances from Other Funds	53,377	883	0	54,260
Undistributed Monies	109,016	1,630,230	1,583,011	156,235
<b>Total Liabilities</b>	<b>\$ 312,393</b>	<b>\$ 1,631,113</b>	<b>\$ 1,688,385</b>	<b>\$ 255,121</b>
<b>UNDIVIDED TAX</b>				
<b>Assets</b>				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 8,938,819	\$ 256,338,149	\$ 255,526,387	\$ 9,750,581
<b>Receivables:</b>				
Property and Other Taxes	262,508,827	293,757,970	262,508,827	293,757,970
Special Assessments	28,242,750	30,539,491	28,242,750	30,539,491
Intergovernment Receivable	-	11,626,412	-	11,626,412
<b>Total Assets</b>	<b>\$ 299,690,396</b>	<b>\$ 592,262,022</b>	<b>\$ 546,277,964</b>	<b>\$ 345,674,454</b>
<b>Liabilities</b>				
<b>Due to County Funds:</b>				
Property and Other Taxes	\$ 29,590,351	\$ 40,933,146	\$ 29,590,351	\$ 40,933,146
Special Assessments	4,148,476	6,400,463	4,148,476	6,400,463
Intergovernmental Payable	238,007,823	262,400,494	230,893,761	269,514,556
Undistributed Monies	27,943,746	282,527,919	281,645,376	28,826,289
<b>Total Liabilities</b>	<b>\$ 299,690,396</b>	<b>\$ 592,262,022</b>	<b>\$ 546,277,964</b>	<b>\$ 345,674,454</b>
<b>REAL ESTATE ESCROW</b>				
<b>Assets</b>				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 1,170,190	\$ 3,230,016	\$ 2,999,021	\$ 1,401,185
<b>Total Assets</b>	<b>\$ 1,170,190</b>	<b>\$ 3,230,016</b>	<b>\$ 2,999,021</b>	<b>\$ 1,401,185</b>
<b>Liabilities</b>				
Undistributed Monies	\$ 1,170,190	\$ 3,230,016	\$ 2,999,021	\$ 1,401,185
<b>Total Liabilities</b>	<b>\$ 1,170,190</b>	<b>\$ 3,230,016</b>	<b>\$ 2,999,021</b>	<b>\$ 1,401,185</b>

**Lorain County, Ohio**  
Combining Statement of Changes in Assets and Liabilities  
*All Agency Funds*  
For the Year Ended December 31, 2001

	Balance 1/1/01	Additions	Reductions	Balance 12/31/01
<b>UNDIVIDED GOVERNMENT</b>				
<b>Assets</b>				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 3,981	\$ 290,858,542	\$ 290,862,523	\$ -
Receivables:				
Property and Other Taxes	2,335,352	17,884,958	2,335,352	17,884,958
<b>Total Assets</b>	<b>\$ 2,339,333</b>	<b>\$ 308,743,500</b>	<b>\$ 293,197,875</b>	<b>\$ 17,884,958</b>
<b>Liabilities</b>				
Due to County Funds:				
Local Government	\$ 686,700	\$ 4,507,886	\$ 686,700	\$ 4,507,886
Intergovernmental Payable	1,648,652	11,728,420	-	13,377,072
Undistributed Monies	3,981	292,507,194	292,511,175	-
<b>Total Liabilities</b>	<b>\$ 2,339,333</b>	<b>\$ 308,743,500</b>	<b>\$ 293,197,875</b>	<b>\$ 17,884,958</b>
<b>BOARD OF HEALTH</b>				
<b>Assets</b>				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 1,323,830	\$ 4,420,351	\$ 3,736,378	\$ 2,007,803
<b>Total Assets</b>	<b>\$ 1,323,830</b>	<b>\$ 4,420,351</b>	<b>\$ 3,736,378</b>	<b>\$ 2,007,803</b>
<b>Liabilities</b>				
Due to Other Funds	\$ -	\$ 45	\$ -	\$ 45
Undistributed Monies	1,323,830	4,420,306	3,736,378	2,007,758
<b>Total Liabilities</b>	<b>\$ 1,323,830</b>	<b>\$ 4,420,351</b>	<b>\$ 3,736,378</b>	<b>\$ 2,007,803</b>
<b>SOIL AND WATER</b>				
<b>Assets</b>				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 546,344	\$ 196,128	\$ 273,651	\$ 468,821
<b>Total Assets</b>	<b>\$ 546,344</b>	<b>\$ 196,128</b>	<b>\$ 273,651</b>	<b>\$ 468,821</b>
<b>Liabilities</b>				
Due to Other Funds	\$ 74	\$ 63	\$ 74	\$ 63
Undistributed Monies	546,270	196,065	273,577	468,758
<b>Total Liabilities</b>	<b>\$ 546,344</b>	<b>\$ 196,128</b>	<b>\$ 273,651</b>	<b>\$ 468,821</b>

**Lorain County, Ohio**  
Combining Statement of Changes in Assets and Liabilities  
*All Agency Funds*  
For the Year Ended December 31, 2001

	<u>Balance 1/1/01</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/01</u>
<b>PAYROLL</b>				
<b>Assets</b>				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 549,399	\$ 50,628,425	\$ 50,690,219	\$ 487,605
<b>Total Assets</b>	<b>\$ 549,399</b>	<b>\$ 50,628,425</b>	<b>\$ 50,690,219</b>	<b>\$ 487,605</b>
<b>Liabilities</b>				
Undistributed Monies	\$ 549,399	\$ 50,628,425	\$ 50,690,219	\$ 487,605
<b>Total Liabilities</b>	<b>\$ 549,399</b>	<b>\$ 50,628,425</b>	<b>\$ 50,690,219</b>	<b>\$ 487,605</b>
 <b>COURTS</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$ 3,414,904	\$ 1,142,589	\$ -	\$ 4,557,493
<b>Total Assets</b>	<b>\$ 3,414,904</b>	<b>\$ 1,142,589</b>	<b>\$ -</b>	<b>\$ 4,557,493</b>
<b>Liabilities</b>				
Undistributed Monies	\$ 3,414,904	\$ 1,142,589	\$ -	\$ 4,557,493
<b>Total Liabilities</b>	<b>\$ 3,414,904</b>	<b>\$ 1,142,589</b>	<b>\$ -</b>	<b>\$ 4,557,493</b>
 <b>SHERIFF</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$ 475,362	\$ 373,700	\$ -	\$ 849,062
<b>Total Assets</b>	<b>\$ 475,362</b>	<b>\$ 373,700</b>	<b>\$ -</b>	<b>\$ 849,062</b>
<b>Liabilities</b>				
Undistributed Monies	\$ 475,362	\$ 373,700	\$ -	\$ 849,062
<b>Total Liabilities</b>	<b>\$ 475,362</b>	<b>\$ 373,700</b>	<b>\$ -</b>	<b>\$ 849,062</b>
 <b>ALIMONY AND CHILD SUPPORT</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$ 16,726	\$ -	\$ 6,794	\$ 9,932
<b>Total Assets</b>	<b>\$ 16,726</b>	<b>\$ -</b>	<b>\$ 6,794</b>	<b>\$ 9,932</b>
<b>Liabilities</b>				
Undistributed Monies	\$ 16,726	\$ -	\$ 6,794	\$ 9,932
<b>Total Liabilities</b>	<b>\$ 16,726</b>	<b>\$ -</b>	<b>\$ 6,794</b>	<b>\$ 9,932</b>

**Lorain County, Ohio**  
Combining Statement of Changes in Assets and Liabilities  
*All Agency Funds*  
For the Year Ended December 31, 2001

	<u>Balance 1/1/01</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/01</u>
<b>LOCAL EMERGENCY PLANNING COMMISSION</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$ 177,933	\$ 23,119	\$ -	\$ 201,052
<b>Total Assets</b>	<b>\$ 177,933</b>	<b>\$ 23,119</b>	<b>\$ -</b>	<b>\$ 201,052</b>
<b>Liabilities</b>				
Undistributed Monies	\$ 177,933	\$ 23,119	\$ -	\$ 201,052
<b>Total Liabilities</b>	<b>\$ 177,933</b>	<b>\$ 23,119</b>	<b>\$ -</b>	<b>\$ 201,052</b>
 <b>COMMUNITY BASED CORRECTIONAL FACILITY</b>				
<b>Assets</b>				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 598,438	\$ 1,608,694	\$ 1,435,328	\$ 771,804
<b>Total Assets</b>	<b>\$ 598,438</b>	<b>\$ 1,608,694</b>	<b>\$ 1,435,328</b>	<b>\$ 771,804</b>
<b>Liabilities</b>				
Accounts Payable	\$ 10,448	\$ 23,310	\$ 10,448	\$ 23,310
Due to Other Funds	-	630	-	630
Undistributed Monies	587,990	1,584,754	1,424,880	747,864
<b>Total Liabilities</b>	<b>\$ 598,438</b>	<b>\$ 1,608,694</b>	<b>\$ 1,435,328</b>	<b>\$ 771,804</b>
 <b>SHERIFF'S INMATE</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$ 42,983	\$ 10,915	\$ -	\$ 53,898
<b>Total Assets</b>	<b>\$ 42,983</b>	<b>\$ 10,915</b>	<b>\$ -</b>	<b>\$ 53,898</b>
<b>Liabilities</b>				
Undistributed Monies	\$ 42,983	\$ 10,915	\$ -	\$ 53,898
<b>Total Liabilities</b>	<b>\$ 42,983</b>	<b>\$ 10,915</b>	<b>\$ -</b>	<b>\$ 53,898</b>
 <b>GOLDEN ACRES</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$ 7,867	\$ -	\$ 2,422	\$ 5,445
<b>Total Assets</b>	<b>\$ 7,867</b>	<b>\$ -</b>	<b>\$ 2,422</b>	<b>\$ 5,445</b>
<b>Liabilities</b>				
Undistributed Monies	\$ 7,867	\$ -	\$ 2,422	\$ 5,445
<b>Total Liabilities</b>	<b>\$ 7,867</b>	<b>\$ -</b>	<b>\$ 2,422</b>	<b>\$ 5,445</b>

**Lorain County, Ohio**  
Combining Statement of Changes in Assets and Liabilities  
*All Agency Funds*  
For the Year Ended December 31, 2001

	<u>Balance 1/1/01</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/01</u>
<b>BENEFIT AMERICA FLEX PLAN</b>				
<b>Assets</b>				
Equity in Pooled Cash, Cash Equivalent and Investments	\$ 27,387	\$ 3,353	\$ 5,000	\$ 25,740
<b>Total Assets</b>	<b>\$ 27,387</b>	<b>\$ 3,353</b>	<b>\$ 5,000</b>	<b>\$ 25,740</b>
<b>Liabilities</b>				
Undistributed Monies	\$ 27,387	\$ 3,353	\$ 5,000	\$ 25,740
<b>Total Liabilities</b>	<b>\$ 27,387</b>	<b>\$ 3,353</b>	<b>\$ 5,000</b>	<b>\$ 25,740</b>
<b>LORAIN COUNTY PORT AUTHORITY</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$ -	\$ 1,500,000	\$ -	\$ 1,500,000
<b>Total Assets</b>	<b>\$ -</b>	<b>\$ 1,500,000</b>	<b>\$ -</b>	<b>\$ 1,500,000</b>
<b>Liabilities</b>				
Undistributed Monies	\$ -	\$ 1,500,000	\$ -	\$ 1,500,000
<b>Total Liabilities</b>	<b>\$ -</b>	<b>\$ 1,500,000</b>	<b>\$ -</b>	<b>\$ 1,500,000</b>
<b>ALL AGENCY FUNDS</b>				
<b>Assets</b>				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 13,470,781	\$ 608,914,771	\$ 607,216,892	\$ 15,168,660
Cash and Cash Equivalents in Segregated Accounts	4,135,775	3,050,323	9,216	7,176,882
Receivables:				
Property and Other Taxes	264,844,179	311,642,928	264,844,179	311,642,928
Special Assessments	28,242,750	30,539,491	28,242,750	30,539,491
Intergovernmental Receivable	-	11,626,412	-	11,626,412
<b>Total Assets</b>	<b>\$ 310,693,485</b>	<b>\$ 965,773,925</b>	<b>\$ 900,313,037</b>	<b>\$ 376,154,373</b>
<b>Liabilities</b>				
Accounts Payable	\$ 10,448	\$ 23,310	\$ 10,448	\$ 23,310
Interfund Payable	150,000	-	105,374	44,626
Due to Other Funds	74	738	74	738
Due to County Funds:				
Property and Other Taxes	29,590,351	40,933,146	29,590,351	40,933,146
Local Government	686,700	4,507,886	686,700	4,507,886
Special Assessments	4,148,476	6,400,463	4,148,476	6,400,463
Intergovernmental Payable	239,656,475	274,128,914	230,893,761	282,891,628
Advances from Other Funds	53,377	883	-	54,260
Undistributed Monies	36,397,584	639,778,585	634,877,853	41,298,316
<b>Total Liabilities</b>	<b>\$ 310,693,485</b>	<b>\$ 965,773,925</b>	<b>\$ 900,313,037</b>	<b>\$ 376,154,373</b>

## **General Fixed Assets Account Group**

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The General Fixed Assets Account Group is used to account for all general fixed assets of the County, other than those fixed assets accounted for in the enterprise funds.

**Lorain County, Ohio**  
**Schedule of General Fixed Assets by Function and Activity**  
**December 31, 2001**

Function	Total	Land	Buildings	Improvements Other than Buildings	Vehicles	Equipment and Machinery	Furniture and Fixtures	Construction in Progress
General Government - Legislative and Executive	\$ 21,187,423	\$ 2,961,381	\$ 7,732,812	\$ 2,072,063	\$ 929,886	\$ 3,490,409	\$ 182,767	\$ 3,818,105
General Government - Judicial	4,289,387	17,112	3,429,200	-	236,225	564,052	42,798	-
Public Safety	16,276,838	-	12,228,686	99,708	1,438,463	1,814,622	109,666	585,693
Public Works	4,334,645	38,778	1,134,272	3,692	2,177,783	551,146	2,849	426,125
Health	18,905,260	273,182	11,257,187	5,962,513	477,164	687,127	224,158	23,929
Human Services	4,061,616	110,555	2,508,710	551,780	305,729	571,417	13,425	-
<b>Total</b>	<b>\$ 69,055,169</b>	<b>\$ 3,401,008</b>	<b>\$ 38,290,867</b>	<b>\$ 8,689,756</b>	<b>\$ 5,565,250</b>	<b>\$ 7,678,773</b>	<b>\$ 575,663</b>	<b>\$ 4,853,852</b>

**Lorain County, Ohio**  
**Schedule of Changes in General Fixed Assets by Function and Activity**  
**For the Year Ended December 31, 2001**

<u>Function</u>	<u>General Fixed Assets 01/01/2001</u>	<u>Additions</u>	<u>Deletions</u>	<u>General Fixed Assets 12/31/2001</u>
General Government - Legislative and Executive	\$ 18,738,761	\$ 2,608,521	\$ (159,859)	\$ 21,507,141
General Government - Judicial	4,201,668	147,595	(59,876)	4,409,139
Public Safety	15,757,480	659,091	(139,733)	16,556,304
Public Works	3,920,658	599,291	(185,304)	4,705,253
Health	18,651,367	280,755	(26,862)	18,958,984
Human Services	<u>4,051,335</u>	<u>22,856</u>	<u>(12,575)</u>	<u>4,086,766</u>
<b>Total</b>	<b><u><u>\$ 65,321,269</u></u></b>	<b><u><u>\$ 4,318,109</u></u></b>	<b><u><u>\$ (584,209)</u></u></b>	<b><u><u>\$ 70,223,587</u></u></b>



**Lorain County, Ohio**  
**Schedule of General Fixed Assets by Source**  
**For the Year Ended December 31, 2001**

**General Fixed Assets**

Land	\$ 3,401,008
Buildings	38,290,867
Improvements Other Than Buildings	8,689,756
Vehicles	5,565,250
Equipment and Machinery	7,678,773
Furniture and Fixtures	575,663
Construction in Progress	4,853,852
	<hr/>
Total General Fixed Assets	<u>\$ 69,055,169</u>

**Investments in General Fixed Assets From:**

Capital Projects Funds:	
General Obligation Bonds	\$ 5,882,837
Federal Grants	327,974
State Grants	3,436,043
Local Grants	904,985
General Fund Revenues	46,525,752
Specific Revenue Fund Revenues	10,422,853
Private Gifts	78,332
Donation	202,366
Other	1,274,027
	<hr/>
Total Investment in General Fixed Assets	<u>\$ 69,055,169</u>

**Lorain County, Ohio**  
General Fund Expenditures by Function  
Last Ten Years

	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
<b>General Government:</b>										
Legislative and Executive	\$ 10,136,013	\$ 10,374,728	\$ 10,225,144	\$ 11,373,408	\$ 13,161,123	\$ 15,590,631	\$ 15,192,194	\$ 15,225,931	\$ 17,728,092	\$ 19,558,832
Judicial	6,263,109	6,432,495	6,882,964	7,623,195	8,043,620	7,979,357	9,204,290	10,100,666	10,728,523	12,351,788
Public Safety	5,245,498	5,588,146	5,813,273	6,230,217	4,567,011	5,641,923	7,056,584	6,319,978	4,994,709	5,639,205
Public Works	116,312	132,678	236,977	116,387	183,065	208,317	185,901	198,899	226,674	225,991
Health	4,663	4,449	4,326	23,793	4,693	4,331	4,367	3,222	3,470	3,558
Human Services	522,669	449,885	413,415	434,086	446,625	462,463	1,233,855	1,219,880	1,287,142	1,435,903
Economic Development and Assistance	38,855	45,568	47,160	8,935	-	-	-	-	-	-
Capital Outlay	158,806	213,501	1,178,712	2,215,779	1,651,806	1,632,810	2,963,175	4,062,324	3,255,326	514,336
Intergovernmental	180,761	187,704	474,058	255,905	240,460	310,975	337,616	793,662	4,250,483	6,636,190
Debt Service:										
Principal Retirement	37,074	35,174	58,708	54,490	35,519	-	-	-	-	-
Interest and Fiscal Charges	113,047	76,914	15,254	10,680	22,639	109,694	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 22,816,807</b>	<b>\$ 23,541,242</b>	<b>\$ 25,349,991</b>	<b>\$ 28,346,875</b>	<b>\$ 28,356,561</b>	<b>\$ 31,940,501</b>	<b>\$ 36,177,982</b>	<b>\$ 37,924,562</b>	<b>\$ 42,474,419</b>	<b>\$ 46,365,803</b>

Source: Lorain County Financial Statements

**Lorain County, Ohio**  
**General Fund Revenues by Source**  
**Last Ten Years**

	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
Taxes	\$ 10,000,972	\$ 11,692,089	\$ 11,275,006	\$ 12,027,821	\$ 14,134,766	\$ 15,387,349	\$ 16,096,392	\$ 17,182,846	\$ 17,799,836	\$ 19,136,238
Charges for Services	4,981,381	6,445,176	7,032,160	5,595,833	7,190,556	7,531,682	10,477,434	864,429	1,151,159	1,148,147
Licenses, Permits and Fees	33,282	122,297	115,599	263,425	153,783	112,224	318,554	8,227,481	7,656,441	8,642,316
Fines and Forfeitures	778,112	445,822	453,621	433,485	933,199	750,350	824,640	1,281,608	1,258,364	1,240,671
Intergovernmental	6,343,602	6,872,069	7,879,984	9,977,320	10,692,970	9,796,903	9,341,662	10,716,071	10,857,406	12,005,394
Interest	2,006,028	3,388,560	4,417,694	4,826,660	5,471,529	6,884,777	7,699,232	5,895,696	10,889,392	7,607,100
Other	1,845,182	280,481	348,038	256,392	503,696	375,767	433,409	1,059,950	1,700,438	1,583,656
<b>Total Revenues</b>	<b>\$ 26,388,559</b>	<b>\$ 29,246,494</b>	<b>\$ 31,522,102</b>	<b>\$ 33,360,936</b>	<b>\$ 39,100,499</b>	<b>\$ 40,839,262</b>	<b>\$ 45,191,323</b>	<b>\$ 45,228,081</b>	<b>\$ 51,313,056</b>	<b>\$ 51,363,522</b>

Source: Lorain County Financial Statements

**Lorain County, Ohio**  
**Property Tax Levies and Collections -**  
**Real and Public Utility Taxes**  
**Last Ten Years**

Collection Year	Current Tax Levy (1)	Current Tax Collections (2)	Percent Collected	Delinquent Tax Collections	Total Tax Collections	Percent of Total Collections To Current Tax Levies		Outstanding Delinquent Taxes (3)	% of Outstanding Delinquent Taxes To Current Tax Levy
1992	\$ 21,301,621	\$ 20,815,398	97.72%	\$ 600,317	\$ 21,415,715	100.54%	\$	\$ 1,025,998	4.82%
1993	\$ 21,836,813	\$ 21,275,721	97.43%	\$ 482,979	\$ 21,758,700	99.64%	\$	\$ 1,049,279	4.81%
1994	\$ 23,285,824	\$ 22,831,140	98.05%	\$ 517,668	\$ 23,348,808	100.27%	\$	\$ 1,015,989	4.36%
1995	\$ 23,907,260	\$ 23,482,798	98.22%	\$ 587,988	\$ 24,070,786	100.68%	\$	\$ 788,411	3.30%
1996	\$ 25,443,443	\$ 25,075,179	98.55%	\$ 729,285	\$ 25,804,464	101.42%	\$	\$ 704,121	2.77%
1997	\$ 27,047,030	\$ 26,372,756	97.51%	\$ 651,956	\$ 27,024,712	99.92%	\$	\$ 742,790	2.75%
1998	\$ 22,914,599	\$ 22,299,239	97.31%	\$ 565,321	\$ 22,864,560	99.78%	\$	\$ 895,584	3.91%
1999	\$ 25,626,921	\$ 24,773,661	96.67%	\$ 873,114	\$ 25,646,775	99.30%	\$	\$ 1,227,982	4.79%
2000	\$ 26,198,873	\$ 25,880,369	98.78%	\$ 716,083	\$ 26,596,452	101.33%	\$	\$ 816,589	3.12%
2001	\$ 28,481,243	\$ 27,498,162	96.55%	\$ 767,037	\$ 28,265,199	99.24%	\$	\$ 1,443,572	5.07%

(1) Does not include the General Health District, a special district that is not a part of the County entity for reporting purposes.

(2) State reimbursements of Rollback and Homestead Exemptions are included.

(3) Penalties and interest are included, since by Ohio law they become part of the tax obligation as assessment occurs. This amount cannot be calculated based on other information in this statistical table because of retroactive additions and deletions which are brought on in one lump sum.

Source: Lorain County Auditor  
Tax Settlement Department

**Lorain County, Ohio**  
**Tangible Personal Property Tax Collections**  
**Last Ten Years**

<u>Year</u>	<u>Amount</u>
1992	\$ 3,843,774
1993	\$ 3,961,020
1994	\$ 3,770,308
1995	\$ 3,749,568
1996	\$ 4,400,811
1997	\$ 4,606,985
1998	\$ 3,716,845
1999	\$ 3,842,499
2000	\$ 3,867,772
2001	\$ 3,340,642

Source: Lorain County Auditor  
Tax Settlement Department

**Lorain County**  
Assessed and Estimated Actual Value  
Of Taxable Property  
Last Ten Years

Collection Year	Real Property (1)		Personal Property		Tangible Personal Public Utility		Total		Ratio of Assessed Value To Estimated Actual Value
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	
1992	\$ 2,257,648,240	\$ 6,450,423,543	\$ 438,260,891	\$ 1,685,618,812	\$ 373,042,280	\$ 423,911,682	\$ 3,068,951,411	\$ 8,559,954,037	35.85%
1993	\$ 2,309,601,240	\$ 6,598,860,686	\$ 436,411,932	\$ 1,745,647,728	\$ 379,300,480	\$ 431,023,273	\$ 3,125,313,652	\$ 8,775,531,687	35.61%
1994	\$ 2,362,495,180	\$ 6,749,986,229	\$ 461,324,759	\$ 1,845,299,036	\$ 373,355,140	\$ 424,267,205	\$ 3,197,175,079	\$ 9,019,552,470	35.45%
1995	\$ 2,739,951,970	\$ 7,828,434,200	\$ 440,427,598	\$ 1,761,710,392	\$ 382,707,920	\$ 434,895,364	\$ 3,563,087,488	\$ 10,023,039,956	35.54%
1996	\$ 2,810,204,100	\$ 8,029,154,571	\$ 447,285,567	\$ 1,789,142,268	\$ 376,347,400	\$ 427,667,500	\$ 3,633,837,067	\$ 10,245,964,339	35.47%
1997	\$ 2,900,417,820	\$ 8,286,908,057	\$ 512,223,720	\$ 2,048,894,880	\$ 360,460,820	\$ 409,614,568	\$ 3,773,102,360	\$ 10,745,417,505	35.11%
1998	\$ 3,438,435,120	\$ 9,824,100,343	\$ 536,990,029	\$ 2,147,960,116	\$ 359,097,660	\$ 408,065,523	\$ 4,334,522,809	\$ 12,380,125,982	35.01%
1999	\$ 3,558,102,020	\$ 10,166,003,771	\$ 550,710,302	\$ 2,202,841,208	\$ 350,502,690	\$ 398,298,511	\$ 4,459,315,012	\$ 12,767,145,490	34.93%
2000	\$ 3,670,290,540	\$ 10,486,544,400	\$ 558,408,070	\$ 2,233,632,280	\$ 358,221,040	\$ 407,069,364	\$ 4,586,919,650	\$ 13,127,246,044	34.94%
2001	\$ 4,334,583,960	\$ 12,384,525,600	\$ 564,842,468	\$ 2,259,369,872	\$ 355,073,190	\$ 403,492,261	\$ 5,254,499,618	\$ 15,047,387,733	34.92%

(1) Includes Public Utility Real Property and Mineral Lands and Rights.

(2) Ratio represents Total Assessed Value to Total Estimated Actual Value.

Source: Lorain County Auditor

**Lorain County, Ohio**  
Property Tax Rates  
Direct and Overlapping Governments  
(Per \$1,000 of Assessed Value)  
Last Ten Years

County Units	1991/1992	1992/1993	1993/1994	1994/1995	1995/1996	1996/1997	1997/1998	1998/1999	1999/2000	2000/2001
<b>General Fund</b>	\$ 0.70	\$ 0.70	\$ 0.70	\$ 0.70	\$ 1.15	\$ 1.45	\$ 1.30	\$ 1.15	\$ 1.15	\$ 1.15
<b>Special Revenue Funds</b>										
Golden Acres	\$ 0.75	\$ 0.40	\$ 0.40	\$ 0.40	\$ 0.40	\$ 0.40	\$ -	\$ -	\$ -	\$ -
Children Services	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50
Mental Retardation	\$ 3.19	\$ 3.19	\$ 3.19	\$ 3.19	\$ 3.19	\$ 3.19	\$ 1.69	\$ 1.69	\$ 1.69	\$ 1.69
TB Clinic	\$ 0.20	\$ 0.20	\$ 0.20	\$ 0.20	\$ 0.20	\$ 0.20	\$ 0.20	\$ 0.20	\$ 0.20	\$ 0.20
Drug Enforcement	\$ 0.25	\$ 0.25	\$ 0.25	\$ 0.25	\$ 0.25	\$ 0.25	\$ 0.25	\$ 0.25	\$ 0.25	\$ 0.25
911 System	\$ 0.25	\$ 0.25	\$ 0.35	\$ 0.35	\$ 0.35	\$ 0.35	\$ 0.35	\$ 0.35	\$ 0.35	\$ 0.35
Community Mental Health	\$ 1.80	\$ 1.80	\$ 1.80	\$ 1.80	\$ 1.80	\$ 1.80	\$ 1.80	\$ 1.80	\$ 1.80	\$ 1.80
<b>Debt Service Fund</b>	\$ 0.90	\$ 0.90	\$ 0.90	\$ 0.90	\$ 0.45	\$ 0.15	\$ 0.30	\$ 0.45	\$ 0.45	\$ 0.45
<b>Agency Funds</b>										
Metropolitan Park	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00
Lorain Community College	\$ 1.20	\$ 1.20	\$ 1.20	\$ 1.20	\$ 2.40	\$ 2.40	\$ 2.40	\$ 2.40	\$ 2.40	\$ 2.40
<b>Townships</b>										
Amherst	\$ 3.90	\$ 3.90	\$ 3.90	\$ 3.90	\$ 3.90	\$ 3.90	\$ 3.90	\$ 3.90	\$ 3.90	\$ 3.90
Brighton	\$ 9.70	\$ 11.20	\$ 11.20	\$ 11.20	\$ 11.20	\$ 11.45	\$ 11.45	\$ 11.45	\$ 11.45	\$ 11.45
Brownhelm	\$ 3.43	\$ 3.43	\$ 3.43	\$ 3.43	\$ 3.43	\$ 3.43	\$ 3.43	\$ 3.43	\$ 3.43	\$ 3.43
Camden	\$ 7.58	\$ 7.58	\$ 7.58	\$ 7.58	\$ 7.58	\$ 7.58	\$ 7.58	\$ 7.58	\$ 7.58	\$ 7.58
Carlisle	\$ 3.03	\$ 3.03	\$ 4.53	\$ 4.53	\$ 4.53	\$ 4.53	\$ 4.53	\$ 4.53	\$ 4.53	\$ 4.53
Columbia	\$ 7.80	\$ 7.80	\$ 7.80	\$ 7.80	\$ 7.80	\$ 7.80	\$ 6.30	\$ 6.30	\$ 6.30	\$ 7.74
Baton	\$ 4.30	\$ 4.30	\$ 5.30	\$ 5.80	\$ 5.80	\$ 5.80	\$ 5.80	\$ 5.80	\$ 5.80	\$ 5.80
Elyria	\$ 3.78	\$ 6.78	\$ 6.78	\$ 6.78	\$ 6.78	\$ 6.78	\$ 6.78	\$ 6.78	\$ 6.78	\$ 6.78
Grafton	\$ 6.76	\$ 6.76	\$ 6.76	\$ 6.76	\$ 6.76	\$ 6.76	\$ 6.76	\$ 6.76	\$ 6.76	\$ 6.76
Henrietta	\$ 3.26	\$ 4.76	\$ 4.76	\$ 4.76	\$ 4.76	\$ 4.76	\$ 5.76	\$ 5.76	\$ 5.76	\$ 7.76
Huntington	\$ 8.80	\$ 10.30	\$ 10.30	\$ 10.30	\$ 10.30	\$ 10.55	\$ 10.55	\$ 10.55	\$ 10.55	\$ 10.55
Lagrange	\$ 6.28	\$ 6.28	\$ 6.28	\$ 6.28	\$ 6.28	\$ 6.28	\$ 6.28	\$ 6.28	\$ 6.28	\$ 6.28
Penfield	\$ 7.78	\$ 9.28	\$ 9.28	\$ 9.28	\$ 9.28	\$ 9.53	\$ 9.53	\$ 9.53	\$ 9.53	\$ 9.53
Pittsfield	\$ 7.03	\$ 7.03	\$ 7.03	\$ 7.03	\$ 7.03	\$ 7.78	\$ 7.78	\$ 7.78	\$ 7.78	\$ 10.78
Rochester	\$ 7.10	\$ 8.60	\$ 8.60	\$ 8.60	\$ 8.60	\$ 8.10	\$ 8.10	\$ 8.10	\$ 8.10	\$ 8.10
New Russia	\$ 2.40	\$ 2.40	\$ 2.40	\$ 2.40	\$ 2.40	\$ 2.40	\$ 2.40	\$ 2.40	\$ 2.40	\$ 2.40
Sheffield	\$ 9.63	\$ 9.63	\$ 9.63	\$ 9.63	\$ 9.63	\$ 9.63	\$ 9.63	\$ 9.63	\$ 9.63	\$ 9.63
Wellington	\$ 9.38	\$ 10.88	\$ 10.88	\$ 10.88	\$ 10.88	\$ 10.88	\$ 10.83	\$ 10.83	\$ 10.23	\$ 9.93
<b>School Districts</b>										
Amherst EVSD	\$ 48.98	\$ 53.33	\$ 53.08	\$ 53.08	\$ 57.98	\$ 57.98	\$ 57.98	\$ 57.98	\$ 57.98	\$ 62.42
Avon CSD	\$ 48.15	\$ 47.80	\$ 47.35	\$ 47.35	\$ 52.95	\$ 52.23	\$ 50.60	\$ 50.27	\$ 49.24	\$ 48.58
Avon Lake CSD	\$ 43.80	\$ 48.64	\$ 49.47	\$ 49.47	\$ 49.97	\$ 53.61	\$ 53.81	\$ 53.66	\$ 58.34	\$ 57.74
Columbia CSD	\$ 51.20	\$ 56.30	\$ 56.00	\$ 55.30	\$ 55.25	\$ 55.06	\$ 53.80	\$ 53.29	\$ 53.29	\$ 58.20
Elyria CSD	\$ 48.95	\$ 54.83	\$ 54.58	\$ 53.98	\$ 53.68	\$ 53.58	\$ 52.81	\$ 52.71	\$ 57.66	\$ 57.11
Firelands LSD	\$ 45.60	\$ 45.60	\$ 51.55	\$ 50.70	\$ 50.60	\$ 56.35	\$ 53.10	\$ 53.10	\$ 52.70	\$ 51.30
Keystone LSD	\$ 48.55	\$ 48.40	\$ 48.40	\$ 54.90	\$ 54.90	\$ 54.90	\$ 53.90	\$ 52.60	\$ 52.60	\$ 52.60
Lorain CSD	\$ 48.12	\$ 57.49	\$ 59.49	\$ 57.49	\$ 57.49	\$ 57.98	\$ 57.98	\$ 57.98	\$ 57.98	\$ 57.98
Midview LSD	\$ 46.39	\$ 46.39	\$ 55.24	\$ 54.19	\$ 52.69	\$ 52.39	\$ 51.14	\$ 50.94	\$ 50.94	\$ 50.14
North Ridgeville CSD	\$ 43.60	\$ 44.94	\$ 44.64	\$ 43.89	\$ 53.54	\$ 53.19	\$ 50.19	\$ 49.44	\$ 48.95	\$ 47.25
Oberlin CSD	\$ 61.47	\$ 61.47	\$ 64.47	\$ 64.47	\$ 64.32	\$ 63.97	\$ 66.97	\$ 63.97	\$ 65.97	\$ 65.47
Sheffield-Clearview LSD	\$ 42.81	\$ 46.66	\$ 46.61	\$ 45.91	\$ 45.41	\$ 45.27	\$ 44.46	\$ 44.31	\$ 47.25	\$ 48.56
Sheffield Lake CSD	\$ 44.36	\$ 44.06	\$ 44.06	\$ 44.06	\$ 58.12	\$ 57.20	\$ 55.31	\$ 54.81	\$ 54.81	\$ 53.06
Wellington EVSD	\$ 28.00	\$ 28.00	\$ 28.00	\$ 34.02	\$ 33.55	\$ 33.10	\$ 32.10	\$ 28.00	\$ 28.00	\$ 28.00

(continued)

Lorain County, Ohio

Property Tax Rates  
Direct and Overlapping Governments (continued)  
(Per \$1,000 of Assessed Value)  
Last Ten Years

County Units	1991/1992	1992/1993	1993/1994	1994/1995	1995/1996	1996/1997	1997/1998	1998/1999	1999/2000	2000/2001
<b>Out of County School Districts</b>										
Black River LSD	\$ 54.45	\$ 54.45	\$ 54.45	\$ 63.20	\$ 62.20	\$ 53.25	\$ 60.83	\$ 60.83	\$ 60.83	\$ 60.83
Mapleton LSD	\$ 45.10	\$ 45.10	\$ 45.10	\$ 45.10	\$ 45.10	\$ 45.10	\$ 45.10	\$ 45.10	\$ 45.10	\$ 45.10
New London LSD	\$ 33.70	\$ 33.70	\$ 33.70	\$ 33.00	\$ 33.00	\$ 32.70	\$ 32.10	\$ 36.19	\$ 36.19	\$ 35.60
Olmsted Falls CSD	\$ 69.20	\$ 68.60	\$ 68.50	\$ 74.90	\$ 79.90	\$ 80.10	\$ 79.90	\$ 79.90	\$ 91.70	\$ 90.30
Strongsville CSD	\$ 62.90	\$ 62.70	\$ 62.40	\$ 66.70	\$ 67.90	\$ 69.90	\$ 68.60	\$ 68.40	\$ 68.20	\$ 68.90
Vermillion LSD	\$ 53.05	\$ 60.25	\$ 60.35	\$ 60.35	\$ 64.30	\$ 60.35	\$ 59.55	\$ 59.55	\$ 67.54	\$ 66.85
<b>Joint Vocational Schools</b>										
Ashland JVSD	\$ 3.10	\$ 4.10	\$ 4.10	\$ 4.10	\$ 4.10	\$ 4.10	\$ 4.10	\$ 4.10	\$ 4.10	\$ 4.10
E.H.O.V.E.	\$ 3.95	\$ 3.95	\$ 3.95	\$ 3.95	\$ 3.95	\$ 3.95	\$ 3.95	\$ 3.95	\$ 3.95	\$ 3.95
Lorain County JVS	\$ 2.45	\$ 2.45	\$ 2.45	\$ 2.45	\$ 2.45	\$ 2.45	\$ 2.45	\$ 2.45	\$ 2.45	\$ 2.45
Medina County JVS	\$ 3.05	\$ 3.05	\$ 3.05	\$ 3.05	\$ 3.05	\$ 3.05	\$ 3.05	\$ 3.05	\$ 3.05	\$ 3.05
Polaris JVS	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.40	\$ 2.40	\$ 2.40	\$ 2.40	\$ 2.40
<b>Cities</b>										
Amherst	\$ 4.20	\$ 4.20	\$ 5.77	\$ 5.77	\$ 5.77	\$ 5.77	\$ 6.77	\$ 5.30	\$ 5.20	\$ 5.13
Avon	\$ 8.10	\$ 8.80	\$ 8.60	\$ 9.32	\$ 9.32	\$ 9.32	\$ 9.17	\$ 9.50	\$ 9.36	\$ 9.45
Avon Lake	\$ 7.24	\$ 7.24	\$ 7.24	\$ 7.24	\$ 7.24	\$ 7.24	\$ 7.24	\$ 7.24	\$ 7.24	\$ 7.24
Elyria	\$ 4.20	\$ 4.20	\$ 4.20	\$ 4.20	\$ 4.20	\$ 4.20	\$ 4.20	\$ 4.20	\$ 4.20	\$ 4.20
Lorain	\$ 5.95	\$ 5.96	\$ 5.96	\$ 5.96	\$ 5.96	\$ 5.96	\$ 5.96	\$ 5.96	\$ 5.96	\$ 5.96
North Ridgeville	\$ 11.45	\$ 11.25	\$ 10.55	\$ 12.25	\$ 11.75	\$ 11.75	\$ 11.45	\$ 11.25	\$ 12.71	\$ 12.56
Oberlin	\$ 15.47	\$ 15.47	\$ 15.47	\$ 15.47	\$ 15.47	\$ 14.32	\$ 12.23	\$ 11.23	\$ 11.10	\$ 14.13
Sheffield Lake	\$ 15.87	\$ 19.87	\$ 18.97	\$ 18.97	\$ 19.97	\$ 20.51	\$ 19.99	\$ 19.99	\$ 19.99	\$ 19.99
Beginning with 1999 tax year the Health portion of 1.00 was taken off as compared to prior years.										
<b>Villages</b>										
Grafton	\$ 4.76	\$ 4.76	\$ 4.76	\$ 4.76	\$ 4.76	\$ 4.76	\$ 4.76	\$ 4.76	\$ 4.76	\$ 4.76
Kipton	\$ 13.20	\$ 17.20	\$ 17.20	\$ 17.20	\$ 17.20	\$ 17.20	\$ 17.20	\$ 17.20	\$ 17.20	\$ 20.20
Lagrange	\$ 12.18	\$ 12.18	\$ 12.18	\$ 11.98	\$ 11.88	\$ 11.88	\$ 11.78	\$ 11.78	\$ 11.78	\$ 11.78
Rochester	\$ 9.90	\$ 11.40	\$ 11.40	\$ 12.40	\$ 11.40	\$ 10.90	\$ 10.90	\$ 10.90	\$ 10.90	\$ 10.90
Sheffield	\$ 4.64	\$ 4.64	\$ 4.64	\$ 4.64	\$ 4.64	\$ 4.64	\$ 4.64	\$ 3.64	\$ 3.64	\$ 3.64
South Amherst	\$ 5.26	\$ 5.26	\$ 5.26	\$ 3.26	\$ 3.26	\$ 3.26	\$ 3.26	\$ 3.26	\$ 3.26	\$ 3.26
Wellington	\$ 11.00	\$ 12.50	\$ 12.50	\$ 12.50	\$ 12.50	\$ 12.60	\$ 12.25	\$ 12.25	\$ 11.85	\$ 11.55
Beginning with 1999 tax year the Health portion of 1.00 was taken off as compared to prior years.										
<b>Special District</b>										
General Health	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00

Source: Lorain County Auditor  
Tax Settlement Dept.



**Lorain County, Ohio**  
**Special Assessment Collections**  
**Last Ten Years**

Collection Year	Current Assessments Due	Total Assessments Due	Current Assessments Collected (1)	Total Assessments Collected	Ratio of Assessments Collected to Total Assessments Due	Outstanding Delinquent Assessments (2)
1992	\$ 544,496	\$ 544,496	\$ 365,501	\$ 365,501	67.13%	\$ 31,238
1993	\$ 547,630	\$ 547,630	\$ 348,864	\$ 348,864	63.70%	\$ 30,795
1994	\$ 589,285	\$ 589,285	\$ 416,985	\$ 416,985	70.76%	\$ 37,659
1995	\$ 585,380	\$ 585,380	\$ 419,146	\$ 419,146	71.60%	\$ 43,860
1996	\$ 625,781	\$ 625,781	\$ 579,687	\$ 579,687	92.63%	\$ 46,094
1997	\$ 712,558	\$ 712,558	\$ 525,296	\$ 525,296	73.72%	\$ 187,262
1998	\$ 764,120	\$ 764,120	\$ 553,990	\$ 553,990	72.50%	\$ 210,130
1999	\$ 709,237	\$ 709,237	\$ 495,571	\$ 457,477	64.50%	\$ 213,666
2000	\$ 674,793	\$ 674,793	\$ 450,664	\$ 450,664	66.79%	\$ 224,129
2001	\$ 714,422	\$ 714,422	\$ 479,231	\$ 479,231	67.08%	\$ 235,191

(1) Include delinquent assessments due/collected.

(2) Outstanding delinquent assessments include accrued interest and are shown net of abatements.

Source: Lorain County Auditor  
Tax Settlement Department

**Lorain County, Ohio**  
**Ratio of Net General Bonded Debt to Assessed Value**  
**and Net Bonded Debt Per Capita**  
**Last Ten Years**

Year	Population (1)	Assessed Value	Gross Bonded Debt (2)	Debt Service Monies Available (3)	Debt Payable From Enterprise Revenues	Net General Bonded Debt	Ratio of Net General Bonded Debt to Assessed Value	Net General Bonded Debt Per Capita
1991/1992	274,909	\$ 3,068,951,411	\$ 7,403,535	\$ 975,681	\$ -	\$ 6,427,854	0.21	23
1992/1993	274,909	\$ 3,125,313,652	\$ 6,090,050	\$ 710,332	\$ -	\$ 5,379,718	0.17	20
1993/1994	279,405	\$ 3,197,175,079	\$ 4,752,545	\$ 1,706,773	\$ -	\$ 3,045,772	0.10	11
1994/1995	281,447	\$ 3,563,087,488	\$ 3,405,160	\$ 3,405,160	\$ -	\$ -	0.00	0
1995/1996	281,480	\$ 3,633,837,067	\$ 10,406,003	\$ 6,767,519	\$ -	\$ 3,638,484	0.10	13
1996/1997	281,231	\$ 3,773,102,360	\$ 9,256,479	\$ 4,079,708	\$ -	\$ 5,176,771	0.14	18
1997/1998	281,231	\$ 4,334,522,809	\$ 8,082,937	\$ 4,742,928	\$ -	\$ 3,340,009	0.08	12
1998/1999	281,231	\$ 4,459,315,012	\$ 7,350,000	\$ 1,642,032	\$ -	\$ 5,707,968	0.13	20
1999/2000	284,664	\$ 4,586,919,650	\$ 6,950,000	\$ 3,820,357	\$ -	\$ 3,129,643	0.07	11
2000/2001	284,664	\$ 5,254,499,618	\$ 6,540,000	\$ 6,540,000	\$ -	\$ -	0	0

(1) Information obtained from County Planning Commission.  
(2) Includes all long-term general obligation debt (excludes special assessment obligations.)  
(3) Represents equity in debt service fund related to general obligation debt and does not include equity related to special assessment obligations.

Source: Lorain County Auditor

**Lorain County, Ohio**  
**Computation of Legal Debt Margin**  
**December 31, 2001**

	Voted Total Debt Limit		Total Unvoted Debt Limit
<b>Assessed Value of County, Collection Year 2001</b>	\$ 5,254,499,618		\$ 5,254,499,618
<b>Debt Limitation</b>	129,862,490	(1)	52,544,996 (2)
<b>Total Outstanding Debt</b>			
Bond Anticipation Notes Payable	2,228,000		2,228,000
General Obligation Bonds	6,540,000		6,540,000
Special Assessment Bonds	5,737,218		5,737,218
OWDA Loans	1,648,808		1,648,808
<b>Total</b>	16,154,026		16,154,026
<b>Exemptions</b>			
Bond Anticipation Notes Payable	2,228,000		2,228,000
Special Assessment Bonds	5,737,218		5,737,218
OWDA Loans	1,648,808		1,648,808
Amount Available in Debt Service Fund for Retirement of General Obligations Bonds	6,540,000		6,540,000
<b>Total</b>	16,154,026		16,154,026
<b>Net Debt</b>	-		-
<b>Total Legal Debt Margin (Debt Limitation Minus Net Debt)</b>	\$ 129,862,490		\$ 52,544,996

(1) The Debt Limitation is calculated as follows:  
3% of first \$100,000,000 of assessed value  
1 1/2% of next \$200,000,000 of assessed value  
2 1/2% of amount of assessed value in excess  
of \$300,000,000

	\$ 3,000,000
	3,000,000
	123,862,490
<b>Total</b>	\$ 129,862,490

(2) The Debt Limitation equals one percent of the assessed value.

Source: Lorain County Auditor

**Lorain County, Ohio**  
 Computation of Direct and Overlapping General Obligation Bonded Debt  
 December 31, 2001

Political Subdivision	Net Debt	Percent Applicable	County Share (2)
County of Lorain	\$ 6,540,000	100%	\$ 6,540,000
Lorain County Cities, Villages and Townships	79,357,084	100	79,357,084
Lorain County School Districts (1)	<u>51,854,758</u>	100	<u>51,854,758</u>
Total Net District and Overlapping Debt	<u>\$ 137,751,842</u>		<u>\$ 137,751,842</u>

(1) Debt outstanding for School Districts is shown as of June 30, 2001

(2) Percent applicable to Lorain County by dividing the assessed valuation of the political subdivision located within the County by the total assessed valuation of the subdivision.

Source: Respective Political Subdivision.

**Lorain County, Ohio**  
Ratio of Annual Debt Service Expenditures for  
General Obligation Bonded Debt to Total General Fund Expenditures  
Last Ten Years

Year	Principal	Interest and Fiscal Charges	Total Debt Service (1)	Total General Fund Expenditures	Ratio of Debt Service To Total General Fund Expenditures
1992	\$ 1,299,198	\$ 603,244	\$ 1,902,442	\$ 22,816,807	8.34%
1993	\$ 1,313,485	\$ 510,384	\$ 1,823,869	\$ 23,541,242	7.75%
1994	\$ 1,337,505	\$ 416,374	\$ 1,753,879	\$ 25,349,991	6.92%
1995	\$ 1,347,385	\$ 321,385	\$ 1,668,770	\$ 28,346,875	5.89%
1996	\$ 884,157	\$ 420,109	\$ 1,304,266	\$ 28,356,561	4.60%
1997	\$ 1,149,524	\$ 564,585	\$ 1,714,109	\$ 31,940,501	5.37%
1998	\$ 1,173,542	\$ 494,968	\$ 1,668,510	\$ 36,177,982	4.61%
1999	\$ 732,937	\$ 423,020	\$ 1,155,957	\$ 37,924,562	3.05%
2000	\$ 400,000	\$ 384,160	\$ 784,160	\$ 42,474,419	1.84%
2001	\$ 410,000	\$ 368,895	\$ 778,895	\$ 46,365,803	1.68%

(1) Debt service related to special assessment obligations is excluded.

Source: Lorain County Auditor

**Lorain County, Ohio**  
 Demographic Statistics  
 Last Ten Years

<u>Year</u>	<u>Population (1)</u>	<u>School Enrollment (2)</u>	<u>Percentage Unemployment Rate (1)</u>
1992	274,909	10,403	9.9%
1993	274,909	10,563	6.6%
1994	279,405	10,863	5.8%
1995	281,447	10,989	6.3%
1996	281,480	11,198	6.8%
1997	281,231	10,878	5.6%
1998	281,231	11,367	3.8%
1999	281,231	11,551	4.8%
2000	284,664	11,740	5.0%
2001	284,664	11,826	5.4%

- Sources:
- (1) County Planning Commission
  - (2) Lorain County Educational Service Center;  
 Represents six local school district enrollments only;  
 Other eight school districts within the County maintain enrollment information separately.

**Lorain County, Ohio**  
**Construction, Bank Deposits and Property Value**  
**Last Ten Years**

Year	New Construction (1)			Bank Deposits (2)	Assessed Value (3)
	Agricultural/ Residential	Commercial/ Industrial	Total New Construction		
1992/1993	\$ 36,705,420	\$ 9,243,410	\$ 45,948,830	\$ 1,126,173,000	\$ 3,125,313,652
1993/1994	\$ 41,954,050	\$ 9,302,160	\$ 51,256,210	\$ 1,170,581,000	\$ 3,197,175,079
1994/1995	\$ 39,531,600	\$ 9,247,660	\$ 48,779,260	\$ 1,254,166,000	\$ 3,563,087,488
1995/1996	\$ 61,186,200	\$ 11,090,650	\$ 72,276,850	\$ 1,237,991,000	\$ 3,633,837,067
1996/1997	\$ 64,553,250	\$ 23,895,470	\$ 88,448,720	\$ 1,329,795,000	\$ 3,773,102,360
1997/1998	\$ 68,501,260	\$ 26,762,600	\$ 95,263,860	\$ 920,050,000	\$ 4,334,522,809
1998/1999	\$ 75,997,140	\$ 28,616,060	\$ 104,613,200	\$ 444,974,000	\$ 4,459,315,012
1999/2000	\$ 74,500,930	\$ 30,104,070	\$ 104,605,000	\$ 463,971,000	\$ 4,586,919,650
2000/2001	\$ 88,072,110	\$ 42,189,670	\$ 130,261,780	\$ 513,102,000	\$ 5,254,499,618
2001/2002	\$ 85,839,240	\$ 33,359,580	\$ 119,198,820	\$ 555,591,000	\$ 5,310,709,150

Sources: (1) Lorain County Auditor  
Tax Settlement Department

(2) Federal Reserve Bank of Cleveland, Ohio

(3) Lorain County Auditor

**Lorain County, Ohio**

Principal Taxpayers

December 31, 2001

**REAL**

<u>Name of Taxpayer</u>		<u>Assessed Valuation</u>
Ford Motor Company	\$	39,945,060
Elyria Joint Venture		13,491,880
Republic Technologies		12,963,350
First Interstate Elyria		5,713,900
Nordson Corp.		5,484,800
Cobblestone Square		5,107,770
Sheffield Enterprise LTD		4,961,460
West River Road		4,785,550
Invacare Corporation		4,307,380
Aerc Avon LLC		4,001,240

**PUBLIC UTILITY**

<u>Name of Taxpayer</u>		<u>Assessed Valuation</u>
Ohio Edison Co.	\$	105,822,760
Duquesne Light Co.		90,666,310
Columbia Gas of Ohio		38,655,910
Cleveland Electric		34,813,770
Centurytel of Ohio		24,929,480
Alltel Ohio		18,592,140

**TANGIBLE PERSONAL**

<u>Name of Taxpayer</u>		<u>Assessed Valuation</u>
Republic Technologies	\$	72,707,410
Ford Motor Company		49,137,230
BF Goodrich Company		18,760,010
Marconi Communications		12,816,600
Lorain Tubular Company		12,301,180
Nordson Corporation		11,644,240
York International Corp.		11,377,230
Ridge Tool Company		11,155,640
Engelhard Corporation		8,880,890
Nissan North America Inc.		6,738,200

Source: Lorain County Auditor  
Tax Settlement Department



**Lorain County, Ohio**  
**Ten Largest Employers**  
**December 31, 2001**

Employer	Nature of Business	Number of Employees
1 Ford Motor Company	Truck and Van Manufacturing	4,445
2 Community Health Partners	Healthcare	2,178
3 Lorain County	Government	2,160
4 Republic Technologies	Steel Manufacturing	1,585
5 Invacare Corp.	Surgical Supplies	1,450
6 Marconi Communications	Telecommunications	1,250
7 Lorain City School District	Education	1,200
8 Elyria City School District	Education	1,170
9 EMH Regional Medical Center	Healthcare	1,073
10 Nordson Corp.	Adhesive Manufacturing	1,001

Source: Lorain County Auditor  
Chamber of Commerce

**Lorain County, Ohio**  
 Miscellaneous Statistics  
 December 31, 2001

Date of Incorporation	1822
Form of Government:	
Number of elected Board of County Commissioners with legislative and executive powers	3
Number of other elected officials with administrative powers	17
County Seat	Elyria, Ohio
Area - Square Miles	495
Number of Political Subdivisions Located in the County:	
Municipalities and Villages	15
Townships	18
School Districts	15
Number of Interstate Highways	2
Voter Statistics, Election of November 2001:	
Number of Registered Voters	172,764
Number of Voters, Last General Election	71,096
Percentage of Registered Voters Voting	41.15%

Sources: Voter statistics were supplied by the County Board of Elections.  
 All other information was obtained from either the County Planning Commission,  
 County Highway Engineer or Department of Highway Engineer.



STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

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800-282-0370  
Facsimile 614-466-4490

## FINANCIAL CONDITION

### LORAIN COUNTY

#### CLERK'S CERTIFICATION

**This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.**

*Susan Babbitt*

CLERK OF THE BUREAU

CERTIFIED  
JULY 23, 2002